

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mackinaw Valley Water Authority**

Unit Code: **090/010/41** County: **TAZEWELL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$15,000**

Equalized Assessed Valuation: **\$213,322,207**

Population: **1,611**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$207,431	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$129	\$14,148	\$6
Revenue Collected During FY 08:	\$31,275	\$82,982	\$15,058
Expenditures During FY 08:	\$9,978	\$73,622	\$14,069
Per Capita Revenue:	\$19	\$667	\$6
Per Capita Expenditures:	\$6	\$352	\$5
Revenues over (under) Expenditures:	\$21,297	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	2292.32%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$228,728	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$142	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Macomb Airport Authority**

Unit Code: **062/010/03**

County: **MCDONOUGH**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$704,275**

Equalized Assessed Valuation: **\$151,096,138**

Population: **20,000**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$47,677**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$1	\$82,982	\$15,058
Expenditures During FY 08:	\$1	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$810,000	\$9,428,778	\$
Per Capita Debt:	\$41	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,230,221	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$162	\$128,276	\$
Revenue Collected During FY 08:	\$1,153,696	\$4,111,628	\$
Expenditures During FY 08:	\$578,958	\$3,998,740	\$
Per Capita Revenue:	\$58	\$38,776	\$
Per Capita Expenditures:	\$29	\$38,989	\$
Operating Income (loss):	\$574,738	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	657.21%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$3,804,959	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$190	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Macon Co Soil And Water
Conservation District**

Unit Code: **055/010/17** County: **MACON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$533,728**

Equalized Assessed Valuation: **\$1,405,180,517**

Population: **108,732**

Employees:

Full Time: **5**

Part Time:

Salaries Paid: **\$136,745**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$398,989	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$4	\$14,148	\$6
Revenue Collected During FY 08:	\$741,697	\$82,982	\$15,058
Expenditures During FY 08:	\$696,343	\$73,622	\$14,069
Per Capita Revenue:	\$7	\$667	\$6
Per Capita Expenditures:	\$6	\$352	\$5
Revenues over (under) Expenditures:	\$45,354	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	63.81%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$444,343	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$4	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$325,878	\$12,278	\$
Total Unrestricted Net Assets:	\$70,937	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Macon County Conservation District**

Unit Code: **055/010/20** County: **MACON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,281,125**

Equalized Assessed Valuation: **\$1,528,453,827**

Population: **108,732**

Employees:

Full Time: **14**

Part Time: **14**

Salaries Paid: **\$748,131**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,807,665	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	\$26	\$210	\$26
Revenue Collected During FY 08:	\$2,119,311	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$1,761,155	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$19	\$351	\$41
Per Capita Expenditures:	\$16	\$327	\$35
Revenues over (under) Expenditures:	\$358,156	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	183.50%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$3,231,714	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$30	\$235	\$35

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$283,424	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$3,027,504	\$2,377,666	\$1,697,705



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$22,843,837	\$1,412,047
Per Capita Debt:	\$	\$154	\$18
General Obligation Debt over EAV:	0.00%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$20,686	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$27	\$
Revenue Collected During FY 08:	\$7,471	\$1,286,760	\$
Expenditures During FY 08:	\$7,264	\$1,075,007	\$
Per Capita Revenue:	\$	\$8	\$
Per Capita Expenditures:	\$	\$7	\$
Operating Income (loss):	\$207	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	0.00%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Macoupin Co Soil And Water Conservation District**

Unit Code: **056/010/17** County: **MACOUPIN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$649,215**

Equalized Assessed Valuation: **\$522,569,080**

Population: **49,055**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$69,758**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$156,998	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$3	\$14,148	\$6
Revenue Collected During FY 08:	\$416,586	\$82,982	\$15,058
Expenditures During FY 08:	\$334,909	\$73,622	\$14,069
Per Capita Revenue:	\$8	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	\$81,677	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	71.27%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$238,675	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$5	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$111,720	\$12,278	\$
Total Unrestricted Net Assets:	\$126,955	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,597	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Madison Co Soil And Water Conservation District**

Unit Code: **057/010/17** County: **MADISON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$233,000**

Equalized Assessed Valuation: **\$4,717,436,142**

Population: **265,303**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$96,956**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$189,282	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$1	\$14,148	\$6
Revenue Collected During FY 08:	\$248,496	\$82,982	\$15,058
Expenditures During FY 08:	\$232,781	\$73,622	\$14,069
Per Capita Revenue:	\$1	\$667	\$6
Per Capita Expenditures:	\$1	\$352	\$5
Revenues over (under) Expenditures:	\$15,715	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	88.06%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$204,997	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$1	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$113,015	\$12,278	\$
Total Unrestricted Net Assets:	\$94,498	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Madison Co Mass Transit District**

Unit Code: **057/010/23** County: **MADISON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$68,043,347**

Equalized Assessed Valuation: **\$**

Population: **265,704**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$11,700**

Blended Component Units

Number Submitted = 1

Agency for Community Transit

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$26,455,546	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	\$100	\$210	\$26
Revenue Collected During FY 08:	\$22,986,657	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$24,317,287	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$87	\$351	\$41
Per Capita Expenditures:	\$92	\$327	\$35
Revenues over (under) Expenditures:	-\$1,330,630	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	103.32%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$25,124,916	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$95	\$235	\$35

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$6,308,277	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$18,816,639	\$2,377,666	\$1,697,705

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$22,843,837	\$1,412,047
Per Capita Debt:	\$	\$154	\$18
General Obligation Debt over EAV:	0.00%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,877,376	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$18	\$27	\$
Revenue Collected During FY 08:	\$1,444,271	\$1,286,760	\$
Expenditures During FY 08:	\$583,248	\$1,075,007	\$
Per Capita Revenue:	\$5	\$8	\$
Per Capita Expenditures:	\$2	\$7	\$
Operating Income (loss):	\$861,023	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	983.87%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$5,738,399	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$22	\$29	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Malta-Milan Multi Township Tax Assessment District**

Unit Code: **019/015/24** County: **DEKALB**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,701**

Equalized Assessed Valuation: **\$39,650,101**

Population: **1,766**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$9,050**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,584	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$5	\$14,148	\$6
Revenue Collected During FY 08:	\$8,337	\$82,982	\$15,058
Expenditures During FY 08:	\$10,938	\$73,622	\$14,069
Per Capita Revenue:	\$5	\$667	\$6
Per Capita Expenditures:	\$6	\$352	\$5
Revenues over (under) Expenditures:	-\$2,601	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	54.70%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$5,983	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$3	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$5,983	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Manlius-Greenville #2 Multi
Township Tax Assessment District**

Unit Code: **006/040/24** County: **BUREAU**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,100**

Equalized Assessed Valuation: **\$17,662,415**

Population: **348**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$4,618**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$6,379	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$18	\$14,148	\$6
Revenue Collected During FY 08:	\$7,720	\$82,982	\$15,058
Expenditures During FY 08:	\$7,765	\$73,622	\$14,069
Per Capita Revenue:	\$22	\$667	\$6
Per Capita Expenditures:	\$22	\$352	\$5
Revenues over (under) Expenditures:	-\$45	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	81.57%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$6,334	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$18	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Manteno-Rockville Multi Township
Tax Assessment District**

Unit Code: **046/010/24** County: **KANKAKEE**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$168,659**

Equalized Assessed Valuation: **\$261,540,511**

Population: **9,132**

Employees:

Full Time: **1**

Part Time: **12**

Salaries Paid: **\$55,904**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$138,567	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$15	\$14,148	\$6
Revenue Collected During FY 08:	\$138,845	\$82,982	\$15,058
Expenditures During FY 08:	\$119,719	\$73,622	\$14,069
Per Capita Revenue:	\$15	\$667	\$6
Per Capita Expenditures:	\$13	\$352	\$5
Revenues over (under) Expenditures:	\$19,126	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	131.72%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$157,693	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$17	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$157,691	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marion Co Soil And Water
Conservation District**

Unit Code: **058/010/17** County: **MARION**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$171,240**

Equalized Assessed Valuation: **\$307,062,114**

Population: **39,587**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$76,245**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$681,692	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$17	\$14,148	\$6
Revenue Collected During FY 08:	\$171,240	\$82,982	\$15,058
Expenditures During FY 08:	\$171,240	\$73,622	\$14,069
Per Capita Revenue:	\$4	\$667	\$6
Per Capita Expenditures:	\$4	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	398.09%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$681,692	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$17	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$84,174	\$12,278	\$
Total Unrestricted Net Assets:	\$79,246	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marshall-Putnam River Conservancy District**

Unit Code: **059/010/14** County: **MARSHALL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$49,000**

Equalized Assessed Valuation: **\$351,142,525**

Population: **19,266**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$1,200**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$36,958	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$2	\$14,148	\$6
Revenue Collected During FY 08:	\$13,714	\$82,982	\$15,058
Expenditures During FY 08:	\$8,797	\$73,622	\$14,069
Per Capita Revenue:	\$1	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$4,917	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	476.01%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$41,875	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$2	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$41,875	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Marshall-Putnam Co Soil And Water Conservation District**

Unit Code: **059/010/17** County: **MARSHALL**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$213,666**

Equalized Assessed Valuation: **\$2,019,082**

Population: **19,242**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$108,608**

Blended Component Units

Number Submitted = 1
Marshall-Putnam SWCD

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$268,024	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$14	\$14,148	\$6
Revenue Collected During FY 08:	\$253,671	\$82,982	\$15,058
Expenditures During FY 08:	\$163,804	\$73,622	\$14,069
Per Capita Revenue:	\$13	\$667	\$6
Per Capita Expenditures:	\$9	\$352	\$5
Revenues over (under) Expenditures:	\$89,867	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	218.49%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$357,891	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$19	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$89,291	\$15,912	\$
Total Unreserved Funds:	\$181,590	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Mascoutah Surface Water District

Unit Code: 088/010/22 County: ST. CLAIR

Fiscal Year End: 4/30/2008

Accounting Method: Cash

Appropriation or Budget: \$246,000

Equalized Assessed Valuation: \$89,759,140

Population: 5,100

Employees:

Full Time:

Part Time: 7

Salaries Paid: \$22,625

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$169,230	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$33	\$14,148	\$6
Revenue Collected During FY 08:	\$88,394	\$82,982	\$15,058
Expenditures During FY 08:	\$55,629	\$73,622	\$14,069
Per Capita Revenue:	\$17	\$667	\$6
Per Capita Expenditures:	\$11	\$352	\$5
Revenues over (under) Expenditures:	\$32,765	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	363.11%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$201,995	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$40	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mason Hospital District**

Unit Code: **060/010/08**

County: **MASON**

Fiscal Year End:

9/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$803,233

Equalized Assessed Valuation:

\$59,066,744

Population:

16,000

Employees:

Full Time:

140

Part Time:

40

Salaries Paid:

\$8,142,259

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	-\$1	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	-\$1	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,296,989	\$9,428,778	\$
Per Capita Debt:	\$581	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,487,087	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$280	\$128,276	\$
Revenue Collected During FY 08:	\$16,894,733	\$4,111,628	\$
Expenditures During FY 08:	\$15,816,066	\$3,998,740	\$
Per Capita Revenue:	\$1,056	\$38,776	\$
Per Capita Expenditures:	\$989	\$38,989	\$
Operating Income (loss):	\$1,078,667	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	35.19%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$5,565,754	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$348	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mason Co Soil And Water Conservation District**

Unit Code: **060/010/17** County: **MASON**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$522,114**

Equalized Assessed Valuation: **\$165,166,377**

Population: **15,151**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$62,012**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$111,357	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$7	\$14,148	\$6
Revenue Collected During FY 08:	\$555,449	\$82,982	\$15,058
Expenditures During FY 08:	\$499,733	\$73,622	\$14,069
Per Capita Revenue:	\$37	\$667	\$6
Per Capita Expenditures:	\$33	\$352	\$5
Revenues over (under) Expenditures:	\$55,716	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	33.43%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$167,073	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$11	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$17,767	\$15,912	\$
Total Unreserved Funds:	\$93,590	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Massac Hospital District**

Unit Code: **061/010/08**

County: **MASSAC**

Fiscal Year End:

3/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$18,765,340

Equalized Assessed Valuation:

\$150,817,208

Population:

15,000

Employees:

Full Time:

156

Part Time:

17

Salaries Paid:

\$7,283,651

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$9,125,810	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	\$608	\$210	\$26
Revenue Collected During FY 08:	\$18,329,454	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$16,925,131	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$1,222	\$351	\$41
Per Capita Expenditures:	\$1,128	\$327	\$35
Revenues over (under) Expenditures:	\$1,404,323	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	62.22%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$10,530,133	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$702	\$235	\$35

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,547,583	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$6,172,511	\$2,377,666	\$1,697,705



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$13,788,852	\$22,843,837	\$1,412,047
Per Capita Debt:	\$919	\$154	\$18
General Obligation Debt over EAV:	8.76%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$27	\$
Revenue Collected During FY 08:	\$	\$1,286,760	\$
Expenditures During FY 08:	\$	\$1,075,007	\$
Per Capita Revenue:	\$	\$8	\$
Per Capita Expenditures:	\$	\$7	\$
Operating Income (loss):	\$	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	0.00%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Massac Co Soil And Water
Conservation District**

Unit Code: **061/010/17** County: **MASSAC**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$150,000**

Equalized Assessed Valuation: **\$162,349,039**

Population: **15,216**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$48,414**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$165,535	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$11	\$14,148	\$6
Revenue Collected During FY 08:	\$155,009	\$82,982	\$15,058
Expenditures During FY 08:	\$144,548	\$73,622	\$14,069
Per Capita Revenue:	\$10	\$667	\$6
Per Capita Expenditures:	\$9	\$352	\$5
Revenues over (under) Expenditures:	\$10,461	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	121.76%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$175,996	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$12	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$60,073	\$15,912	\$
Total Unreserved Funds:	\$115,923	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Matherville Sanitary District

Unit Code: 066/010/16

County: MERCER

Fiscal Year End:

5/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$16,406

Equalized Assessed Valuation:

\$5,865,619

Population:

775

Employees:

Full Time:

Part Time:

3

Salaries Paid:

\$200

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$23,061	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$30	\$14,148	\$6
Revenue Collected During FY 08:	\$869	\$82,982	\$15,058
Expenditures During FY 08:	\$16,406	\$73,622	\$14,069
Per Capita Revenue:	\$1	\$667	\$6
Per Capita Expenditures:	\$21	\$352	\$5
Revenues over (under) Expenditures:	-\$15,537	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	45.86%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$7,524	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$10	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mayfield-South Grove Multi
Township Tax Assessment District**

Unit Code: **019/025/24** County: **DEKALB**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$9,357**

Equalized Assessed Valuation: **\$42,148,000**

Population: **1,370**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$18,723	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$14	\$14,148	\$6
Revenue Collected During FY 08:	\$10,114	\$82,982	\$15,058
Expenditures During FY 08:	\$9,357	\$73,622	\$14,069
Per Capita Revenue:	\$7	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	\$757	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	208.19%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$19,480	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$14	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **May-Sublette Multi Township Tax
Assessment District**

Unit Code: **052/070/24** County: **LEE**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$19,186**

Equalized Assessed Valuation: **\$41,144,400**

Population: **2,000**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$13,320**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$36,176	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$18	\$14,148	\$6
Revenue Collected During FY 08:	\$17,493	\$82,982	\$15,058
Expenditures During FY 08:	\$18,430	\$73,622	\$14,069
Per Capita Revenue:	\$9	\$667	\$6
Per Capita Expenditures:	\$9	\$352	\$5
Revenues over (under) Expenditures:	-\$937	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	191.20%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$35,239	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$18	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mc Clure-East Cape Girardeau
Water Service District**

Unit Code: **002/010/19** County: **ALEXANDER**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$223,928**

Equalized Assessed Valuation: **\$2,000,000**

Population: **600**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$27,965**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$221,000	\$9,428,778	\$
Per Capita Debt:	\$368	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,180,838	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$1,968	\$128,276	\$
Revenue Collected During FY 08:	\$218,718	\$4,111,628	\$
Expenditures During FY 08:	\$223,928	\$3,998,740	\$
Per Capita Revenue:	\$365	\$38,776	\$
Per Capita Expenditures:	\$373	\$38,989	\$
Operating Income (loss):	-\$5,210	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	525.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$1,175,628	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$1,959	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mc Donough Co Soil And Water Conservation District**

Unit Code: **062/010/17** County: **MCDONOUGH**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$212,300**

Equalized Assessed Valuation: **\$378,868,529**

Population: **31,823**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$84,319**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$220,174	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$7	\$14,148	\$6
Revenue Collected During FY 08:	\$343,808	\$82,982	\$15,058
Expenditures During FY 08:	\$257,348	\$73,622	\$14,069
Per Capita Revenue:	\$11	\$667	\$6
Per Capita Expenditures:	\$8	\$352	\$5
Revenues over (under) Expenditures:	\$86,460	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	119.15%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$306,634	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$10	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$295,819	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mc Donough County Hospital District**

Unit Code: **062/010/08** County: **MCDONOUGH**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$52,330,076**

Equalized Assessed Valuation: **\$324,795,103**

Population: **22,913**

Employees:

Full Time: **391**

Part Time: **143**

Salaries Paid: **\$22,918,126**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$1	\$82,982	\$15,058
Expenditures During FY 08:	\$1	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,116,660	\$9,428,778	\$
Per Capita Debt:	\$49	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$43,158,470	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$1,884	\$128,276	\$
Revenue Collected During FY 08:	\$52,639,155	\$4,111,628	\$
Expenditures During FY 08:	\$48,191,507	\$3,998,740	\$
Per Capita Revenue:	\$2,297	\$38,776	\$
Per Capita Expenditures:	\$2,103	\$38,989	\$
Operating Income (loss):	\$4,447,648	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	99.27%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$47,841,336	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$2,088	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Mc Henry County Conservation District**Unit Code: **063/010/20** County: **MCHENRY**Fiscal Year End: **3/31/2008**Accounting Method: **Modified Accrual**Appropriation or Budget: **\$98,358,536**Equalized Assessed Valuation: **\$10,155,920,376**Population: **315,943**

Employees:

Full Time: **69**Part Time: **8**Salaries Paid: **\$3,651,887**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$13,564,866	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	\$43	\$210	\$26
Revenue Collected During FY 08:	\$11,757,077	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$9,818,106	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$37	\$351	\$41
Per Capita Expenditures:	\$31	\$327	\$35
Revenues over (under) Expenditures:	\$1,938,971	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	157.93%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$15,505,418	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$49	\$235	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$1,053,746	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$14,586,056	\$2,377,666	\$1,697,705

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$159,640,000	\$22,843,837	\$1,412,047
Per Capita Debt:	\$505	\$154	\$18
General Obligation Debt over EAV:	1.51%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$27	\$
Revenue Collected During FY 08:	\$	\$1,286,760	\$
Expenditures During FY 08:	\$	\$1,075,007	\$
Per Capita Revenue:	\$	\$8	\$
Per Capita Expenditures:	\$	\$7	\$
Operating Income (loss):	\$	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	0.00%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **McHenry Soil And Water Conservation District**

Unit Code: **063/010/17** County: **McHenry**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$388,799**

Equalized Assessed Valuation: **\$10,114,574,033**

Population: **315,943**

Employees:

Full Time: **5**

Part Time: **1**

Salaries Paid: **\$211,555**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$320,580	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$1	\$14,148	\$6
Revenue Collected During FY 08:	\$116,385	\$82,982	\$15,058
Expenditures During FY 08:	\$120,757	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	-\$4,372	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	261.85%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$316,208	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$1	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$130,328	\$12,278	\$
Total Unrestricted Net Assets:	\$191,048	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$495,674	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$2	\$128,276	\$
Revenue Collected During FY 08:	\$150,851	\$4,111,628	\$
Expenditures During FY 08:	\$257,961	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$1	\$38,989	\$
Operating Income (loss):	-\$107,110	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	150.63%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$388,564	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$1	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **McKee-Beverly-Richfield Multi
Township Tax Assessment District**

Unit Code: **001/050/24** County: **ADAMS**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,140**

Equalized Assessed Valuation: **\$13,136,980**

Population: **1,243**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$5,540**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,330	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$7	\$14,148	\$6
Revenue Collected During FY 08:	\$7,643	\$82,982	\$15,058
Expenditures During FY 08:	\$6,579	\$73,622	\$14,069
Per Capita Revenue:	\$6	\$667	\$6
Per Capita Expenditures:	\$5	\$352	\$5
Revenues over (under) Expenditures:	\$1,064	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	142.79%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$9,394	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$8	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **McLean Co. Soil And Water Conservation District**

Unit Code: **064/010/17** County: **MCLEAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$466,492**

Equalized Assessed Valuation: **\$**

Population: **164,209**

Employees:

Full Time: **3**

Part Time: **1**

Salaries Paid: **\$132,825**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$372,173	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$2	\$14,148	\$6
Revenue Collected During FY 08:	\$607,064	\$82,982	\$15,058
Expenditures During FY 08:	\$466,492	\$73,622	\$14,069
Per Capita Revenue:	\$4	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	\$140,572	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	109.92%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$512,745	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$3	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$228,842	\$15,912	\$
Total Unreserved Funds:	\$283,903	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Meadow Brook Pubilc Water Service District**

Unit Code: **057/013/19** County: **Madison**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$516,650**

Equalized Assessed Valuation: **\$**

Population: **2,204**

Employees:

Full Time: **2**

Part Time: **8**

Salaries Paid: **\$88,511**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$22,431	\$9,428,778	\$
Per Capita Debt:	\$10	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,618,989	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$735	\$128,276	\$
Revenue Collected During FY 08:	\$554,843	\$4,111,628	\$
Expenditures During FY 08:	\$412,905	\$3,998,740	\$
Per Capita Revenue:	\$252	\$38,776	\$
Per Capita Expenditures:	\$187	\$38,989	\$
Operating Income (loss):	\$141,938	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	426.47%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$1,760,927	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$799	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mechanicsburg-Buffalo Hart Multi
Township Tax Assessment District**

Unit Code: **083/050/24** County: **SANGAMON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$9,556**

Equalized Assessed Valuation: **\$41,589,768**

Population: **2,226**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$7,400**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,627	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$3	\$14,148	\$6
Revenue Collected During FY 08:	\$9,348	\$82,982	\$15,058
Expenditures During FY 08:	\$8,602	\$73,622	\$14,069
Per Capita Revenue:	\$4	\$667	\$6
Per Capita Expenditures:	\$4	\$352	\$5
Revenues over (under) Expenditures:	\$746	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	74.09%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$6,373	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$3	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Menard Cemetery District**

Unit Code: **065/010/04**

County: **MENARD**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$275,450

Equalized Assessed Valuation:

\$201,796,405

Population:

12,593

Employees:

Full Time:

2

Part Time:

16

Salaries Paid:

\$85,733

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$76,063	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$6	\$14,148	\$6
Revenue Collected During FY 08:	\$210,384	\$82,982	\$15,058
Expenditures During FY 08:	\$225,407	\$73,622	\$14,069
Per Capita Revenue:	\$17	\$667	\$6
Per Capita Expenditures:	\$18	\$352	\$5
Revenues over (under) Expenditures:	-\$15,023	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	27.08%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$61,040	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$5	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$61,040	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Menard #1 Road District**

Unit Code: **065/010/15**

County: **MENARD**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$57,344

Equalized Assessed Valuation:

\$5,535,703

Population:

300

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$14,554

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$13,474	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$45	\$14,148	\$6
Revenue Collected During FY 08:	\$48,134	\$82,982	\$15,058
Expenditures During FY 08:	\$41,937	\$73,622	\$14,069
Per Capita Revenue:	\$160	\$667	\$6
Per Capita Expenditures:	\$140	\$352	\$5
Revenues over (under) Expenditures:	\$6,197	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	46.91%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$19,671	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$66	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Menard #10 Road District**

Unit Code: **065/090/15**

County: **MENARD**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$66,500

Equalized Assessed Valuation:

\$4,218,696

Population:

149

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$11,730

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$84,561	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$568	\$14,148	\$6
Revenue Collected During FY 08:	\$58,066	\$82,982	\$15,058
Expenditures During FY 08:	\$64,205	\$73,622	\$14,069
Per Capita Revenue:	\$390	\$667	\$6
Per Capita Expenditures:	\$431	\$352	\$5
Revenues over (under) Expenditures:	-\$6,139	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	122.14%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$78,422	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$526	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Menard #2 Road District**

Unit Code: **065/020/15**

County: **MENARD**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$85,500

Equalized Assessed Valuation:

\$9,387,376

Population:

450

Employees:

Full Time:

2

Part Time:

6

Salaries Paid:

\$23,473

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$62,669	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$139	\$14,148	\$6
Revenue Collected During FY 08:	\$81,596	\$82,982	\$15,058
Expenditures During FY 08:	\$54,264	\$73,622	\$14,069
Per Capita Revenue:	\$181	\$667	\$6
Per Capita Expenditures:	\$121	\$352	\$5
Revenues over (under) Expenditures:	\$27,332	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	165.86%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$90,001	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$200	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$90,001	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$18,877	\$9,428,778	\$
Per Capita Debt:	\$42	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Menard #4 Road District**

Unit Code: **065/040/15**

County: **MENARD**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$328,500

Equalized Assessed Valuation:

\$52,865,978

Population:

2,638

Employees:

Full Time:

Part Time:

7

Salaries Paid:

\$56,989

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$63,854	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$24	\$14,148	\$6
Revenue Collected During FY 08:	\$319,748	\$82,982	\$15,058
Expenditures During FY 08:	\$298,813	\$73,622	\$14,069
Per Capita Revenue:	\$121	\$667	\$6
Per Capita Expenditures:	\$113	\$352	\$5
Revenues over (under) Expenditures:	\$20,935	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	28.38%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$84,789	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$32	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$84,789	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Menard #5 Road District**

Unit Code: **065/050/15**

County: **MENARD**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$256,622

Equalized Assessed Valuation:

\$11,006,752

Population:

500

Employees:

Full Time:

1

Part Time:

5

Salaries Paid:

\$33,639

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$35,903	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$72	\$14,148	\$6
Revenue Collected During FY 08:	\$126,267	\$82,982	\$15,058
Expenditures During FY 08:	\$115,660	\$73,622	\$14,069
Per Capita Revenue:	\$253	\$667	\$6
Per Capita Expenditures:	\$231	\$352	\$5
Revenues over (under) Expenditures:	\$10,607	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	40.21%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$46,510	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$93	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$46,510	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$25,558	\$9,428,778	\$
Per Capita Debt:	\$51	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Menard #6 Road District**

Unit Code: **065/060/15**

County: **MENARD**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$97,822

Equalized Assessed Valuation:

\$34,470,283

Population:

1,250

Employees:

Full Time:

1

Part Time:

4

Salaries Paid:

\$27,543

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$78,775	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$63	\$14,148	\$6
Revenue Collected During FY 08:	\$138,783	\$82,982	\$15,058
Expenditures During FY 08:	\$100,399	\$73,622	\$14,069
Per Capita Revenue:	\$111	\$667	\$6
Per Capita Expenditures:	\$80	\$352	\$5
Revenues over (under) Expenditures:	\$38,384	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	116.69%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$117,159	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$94	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$117,162	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Menard #7 Road District**

Unit Code: **065/070/15**

County: **MENARD**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$60,500

Equalized Assessed Valuation:

\$3,904,246

Population:

233

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$9,252

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$71,964	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$309	\$14,148	\$6
Revenue Collected During FY 08:	\$50,845	\$82,982	\$15,058
Expenditures During FY 08:	\$59,630	\$73,622	\$14,069
Per Capita Revenue:	\$218	\$667	\$6
Per Capita Expenditures:	\$256	\$352	\$5
Revenues over (under) Expenditures:	-\$8,785	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	105.95%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$63,179	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$271	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$65,094	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$7,470	\$9,428,778	\$
Per Capita Debt:	\$32	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Menard #9 Road District**

Unit Code: **065/080/15**

County: **MENARD**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$72,724

Equalized Assessed Valuation:

\$

Population:

1,000

Employees:

Full Time:

2

Part Time:

5

Salaries Paid:

\$22,702

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$43,735	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$44	\$14,148	\$6
Revenue Collected During FY 08:	\$72,724	\$82,982	\$15,058
Expenditures During FY 08:	\$87,799	\$73,622	\$14,069
Per Capita Revenue:	\$73	\$667	\$6
Per Capita Expenditures:	\$88	\$352	\$5
Revenues over (under) Expenditures:	-\$15,075	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	32.64%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$28,660	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$29	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$13,604	\$9,428,778	\$
Per Capita Debt:	\$14	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Menard Co Soil And Water Conservation District**

Unit Code: **065/010/17** County: **MENARD**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$253,327**

Equalized Assessed Valuation: **\$209,369,277**

Population: **12,466**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$72,742**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$258,047	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$21	\$14,148	\$6
Revenue Collected During FY 08:	\$265,204	\$82,982	\$15,058
Expenditures During FY 08:	\$255,968	\$73,622	\$14,069
Per Capita Revenue:	\$21	\$667	\$6
Per Capita Expenditures:	\$21	\$352	\$5
Revenues over (under) Expenditures:	\$9,236	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	104.42%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$267,283	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$21	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$175,606	\$12,278	\$
Total Unrestricted Net Assets:	\$91,677	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Menominee-Rawlins-Vinegar Hill
Multi Township Tax Assessment**

Unit Code: **043/060/24** County: **JO DAVIESS**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$21,350**

Equalized Assessed Valuation: **\$49,484,459**

Population: **1,630**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$10,532**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$10,451	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$6	\$14,148	\$6
Revenue Collected During FY 08:	\$13,703	\$82,982	\$15,058
Expenditures During FY 08:	\$14,900	\$73,622	\$14,069
Per Capita Revenue:	\$8	\$667	\$6
Per Capita Expenditures:	\$9	\$352	\$5
Revenues over (under) Expenditures:	-\$1,197	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	62.11%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$9,254	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$6	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mercer Co Soil And Water
Conservation District**

Unit Code: **066/010/17** County: **MERCER**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$285,343**

Equalized Assessed Valuation: **\$211,053,685**

Population: **16,490**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$82,637**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$156,304	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$9	\$14,148	\$6
Revenue Collected During FY 08:	\$309,859	\$82,982	\$15,058
Expenditures During FY 08:	\$234,867	\$73,622	\$14,069
Per Capita Revenue:	\$19	\$667	\$6
Per Capita Expenditures:	\$14	\$352	\$5
Revenues over (under) Expenditures:	\$74,992	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	98.48%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$231,296	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$14	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Meredosia-Bluffs Rescue Squad District**

Unit Code: **069/010/27** County: **MORGAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$101,906**

Equalized Assessed Valuation: **\$36,646,721**

Population: **2,400**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$164,980	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$69	\$14,148	\$6
Revenue Collected During FY 08:	\$75,074	\$82,982	\$15,058
Expenditures During FY 08:	\$120,674	\$73,622	\$14,069
Per Capita Revenue:	\$31	\$667	\$6
Per Capita Expenditures:	\$50	\$352	\$5
Revenues over (under) Expenditures:	-\$45,600	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	155.96%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$188,207	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$78	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$7,158	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$25,000	\$9,428,778	\$
Per Capita Debt:	\$10	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Meriden-Ophir-Troy Grove Multi
Township Tax Assessment District**

Unit Code: **050/080/24** County: **LASALLE**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$36,060**

Equalized Assessed Valuation: **\$47,451,090**

Population: **2,259**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$24,075**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$5,010	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$2	\$14,148	\$6
Revenue Collected During FY 08:	\$34,145	\$82,982	\$15,058
Expenditures During FY 08:	\$32,951	\$73,622	\$14,069
Per Capita Revenue:	\$15	\$667	\$6
Per Capita Expenditures:	\$15	\$352	\$5
Revenues over (under) Expenditures:	\$1,194	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	18.83%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$6,204	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$3	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$6,204	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Metro East Sanitary District

Unit Code: 088/040/16

County: ST. CLAIR

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$7,501,860

Equalized Assessed Valuation:

\$729,619,424

Population:

250,000

Employees:

Full Time:

60

Part Time:

20

Salaries Paid:

\$2,322,812

Blended Component Units

Number Submitted = 1

Lansdowne Sewer system

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$13,906,358	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	\$56	\$210	\$26
Revenue Collected During FY 08:	\$5,482,896	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$4,978,205	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$22	\$351	\$41
Per Capita Expenditures:	\$20	\$327	\$35
Revenues over (under) Expenditures:	\$504,691	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	289.48%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$14,411,049	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$58	\$235	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$8,453,466	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$5,682,459	\$2,377,666	\$1,697,705

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$275,124	\$22,843,837	\$1,412,047
Per Capita Debt:	\$1	\$154	\$18
General Obligation Debt over EAV:	0.00%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$5,480,141	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$22	\$27	\$
Revenue Collected During FY 08:	\$1,739,585	\$1,286,760	\$
Expenditures During FY 08:	\$2,091,812	\$1,075,007	\$
Per Capita Revenue:	\$7	\$8	\$
Per Capita Expenditures:	\$8	\$7	\$
Operating Income (loss):	-\$352,227	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	245.14%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$5,127,914	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$21	\$29	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Metro East Park Special Recreation**

Unit Code: **057/023/28** County: **Madison**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$12,252,348**

Equalized Assessed Valuation: **\$**

Population: **532,000**

Employees:

Full Time: **3**

Part Time:

Salaries Paid: **\$186,038**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$8,179,672	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	\$15	\$210	\$26
Revenue Collected During FY 08:	\$7,401,823	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$6,794,265	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$14	\$351	\$41
Per Capita Expenditures:	\$13	\$327	\$35
Revenues over (under) Expenditures:	\$607,558	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	129.33%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$8,787,230	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$17	\$235	\$35

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$17,114,518	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$2,832,243	\$2,377,666	\$1,697,705

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$25,897	\$22,843,837	\$1,412,047
Per Capita Debt:	\$	\$154	\$18
General Obligation Debt over EAV:	0.00%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$27	\$
Revenue Collected During FY 08:	\$	\$1,286,760	\$
Expenditures During FY 08:	\$	\$1,075,007	\$
Per Capita Revenue:	\$	\$8	\$
Per Capita Expenditures:	\$	\$7	\$
Operating Income (loss):	\$	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	0.00%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Metro-East Mass Transit District**

Unit Code: **088/010/23** County: **St. Clair**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$46,367,685**

Equalized Assessed Valuation: **\$3,128,000,110**

Population: **261,316**

Employees:

Full Time: **5**

Part Time: **5**

Salaries Paid: **\$315,040**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	-\$23,554,310	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	-\$90	\$210	\$26
Revenue Collected During FY 08:	\$43,723,346	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$41,138,902	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$167	\$351	\$41
Per Capita Expenditures:	\$157	\$327	\$35
Revenues over (under) Expenditures:	\$2,584,444	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	-50.97%	180.18%	87.22%
Ending Fund Balance for FY 08:	-\$20,969,866	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	-\$80	\$235	\$35

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$3,983,969	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	-\$27,385,591	\$2,377,666	\$1,697,705



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$48,855,000	\$22,843,837	\$1,412,047
Per Capita Debt:	\$187	\$154	\$18
General Obligation Debt over EAV:	0.00%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$27	\$
Revenue Collected During FY 08:	\$	\$1,286,760	\$
Expenditures During FY 08:	\$	\$1,075,007	\$
Per Capita Revenue:	\$	\$8	\$
Per Capita Expenditures:	\$	\$7	\$
Operating Income (loss):	\$	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	0.00%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Metropolitan Airport Authority**

Unit Code: **081/010/03** County: **ROCK ISLAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$42,420,096**

Equalized Assessed Valuation: **\$1,783,504,122**

Population: **1**

Employees:

Full Time: **68**

Part Time: **1**

Salaries Paid: **\$3,162,399**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$1	\$82,982	\$15,058
Expenditures During FY 08:	\$1	\$73,622	\$14,069
Per Capita Revenue:	\$1	\$667	\$6
Per Capita Expenditures:	\$1	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$20,130,000	\$9,428,778	\$
Per Capita Debt:	\$20,130,000	\$71,678	\$
General Obligation Debt over EAV:	1.03%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$77,742,215	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$77,742,215	\$128,276	\$
Revenue Collected During FY 08:	\$15,938,383	\$4,111,628	\$
Expenditures During FY 08:	\$16,133,724	\$3,998,740	\$
Per Capita Revenue:	\$15,938,383	\$38,776	\$
Per Capita Expenditures:	\$16,133,724	\$38,989	\$
Operating Income (loss):	-\$195,341	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	502.41%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$81,057,909	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$81,057,909	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Metropolitan Peoria Airport Authority**

Unit Code: **072/010/03** County: **PEORIA**

Fiscal Year End: **2/28/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$8,915,218**

Equalized Assessed Valuation: **\$2,259,776,156**

Population: **175,000**

Employees:

Full Time: **30**

Part Time: **9**

Salaries Paid: **\$1,302,607**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$10	\$82,982	\$15,058
Expenditures During FY 08:	\$10	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$10,110,000	\$9,428,778	\$
Per Capita Debt:	\$58	\$71,678	\$
General Obligation Debt over EAV:	0.12%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$77,229,022	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$441	\$128,276	\$
Revenue Collected During FY 08:	\$11,609,574	\$4,111,628	\$
Expenditures During FY 08:	\$8,153,919	\$3,998,740	\$
Per Capita Revenue:	\$66	\$38,776	\$
Per Capita Expenditures:	\$47	\$38,989	\$
Operating Income (loss):	\$3,455,655	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	1080.56%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$88,107,665	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$503	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Middleport-Belmont Cemetery District**

Unit Code: **038/010/04** County: **IROQUOIS**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$70,185**

Equalized Assessed Valuation: **\$74,125,463**

Population: **7,384**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$24,661**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$102,331	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$14	\$14,148	\$6
Revenue Collected During FY 08:	\$103,128	\$82,982	\$15,058
Expenditures During FY 08:	\$61,551	\$73,622	\$14,069
Per Capita Revenue:	\$14	\$667	\$6
Per Capita Expenditures:	\$8	\$352	\$5
Revenues over (under) Expenditures:	\$41,577	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	233.80%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$143,908	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$19	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$116,878	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Midlothian-Markham Water Service District**

Unit Code: **016/010/19** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$1,716,316**

Equalized Assessed Valuation: **\$**

Population: **35,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,274,769	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	\$36	\$210	\$26
Revenue Collected During FY 08:	\$1,733,768	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$1,605,014	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$50	\$351	\$41
Per Capita Expenditures:	\$46	\$327	\$35
Revenues over (under) Expenditures:	\$128,754	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	87.45%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$1,403,523	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$40	\$235	\$35

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$621,356	\$2,377,666	\$1,697,705

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$22,843,837	\$1,412,047
Per Capita Debt:	\$	\$154	\$18
General Obligation Debt over EAV:	0.00%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$27	\$
Revenue Collected During FY 08:	\$	\$1,286,760	\$
Expenditures During FY 08:	\$	\$1,075,007	\$
Per Capita Revenue:	\$	\$8	\$
Per Capita Expenditures:	\$	\$7	\$
Operating Income (loss):	\$	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	0.00%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Mill Creek Water Service District

Unit Code: 045/005/19

County: Kane

Fiscal Year End:

12/31/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$1,741,718

Equalized Assessed Valuation:

\$243,513,838

Population:

4,550

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,089,313	\$9,428,778	\$
Per Capita Debt:	\$239	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$14,164,841	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$3,113	\$128,276	\$
Revenue Collected During FY 08:	\$1,685,943	\$4,111,628	\$
Expenditures During FY 08:	\$2,100,029	\$3,998,740	\$
Per Capita Revenue:	\$371	\$38,776	\$
Per Capita Expenditures:	\$462	\$38,989	\$
Operating Income (loss):	-\$414,086	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	699.63%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$14,692,355	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$3,229	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mill Creek River Conservancy District**

Unit Code: **012/010/14** County: **CLARK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,402**

Equalized Assessed Valuation: **\$27,796,204**

Population: **900**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$6,280**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$92,028	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$102	\$14,148	\$6
Revenue Collected During FY 08:	\$13,933	\$82,982	\$15,058
Expenditures During FY 08:	\$16,402	\$73,622	\$14,069
Per Capita Revenue:	\$15	\$667	\$6
Per Capita Expenditures:	\$18	\$352	\$5
Revenues over (under) Expenditures:	-\$2,469	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	546.02%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$89,559	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$100	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mill Creek Public Water District**

Unit Code: **001/005/37** County: **ADAMS**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$876,392**

Equalized Assessed Valuation: **\$**

Population: **2,000**

Employees:

Full Time: **3**

Part Time: **2**

Salaries Paid: **\$209,644**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$980,000	\$9,428,778	\$
Per Capita Debt:	\$490	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,695,316	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$1,848	\$128,276	\$
Revenue Collected During FY 08:	\$903,471	\$4,111,628	\$
Expenditures During FY 08:	\$578,559	\$3,998,740	\$
Per Capita Revenue:	\$452	\$38,776	\$
Per Capita Expenditures:	\$289	\$38,989	\$
Operating Income (loss):	\$324,912	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	694.87%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$4,020,228	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$2,010	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Miller-Mission #4 Multi Township
Tax Assessment District**

Unit Code: **050/030/24** County: **LASALLE**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$33,845**

Equalized Assessed Valuation: **\$91,829,549**

Population: **47,000**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$25,414**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$7,565	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$33,845	\$82,982	\$15,058
Expenditures During FY 08:	\$31,461	\$73,622	\$14,069
Per Capita Revenue:	\$1	\$667	\$6
Per Capita Expenditures:	\$1	\$352	\$5
Revenues over (under) Expenditures:	\$2,384	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	31.62%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$9,949	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mineral-Fairfield-Gold #1 Multi
Township Tax Assessment District**

Unit Code: **006/010/24** County: **BUREAU**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$21,000**

Equalized Assessed Valuation: **\$17,600,000**

Population: **1,093**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$250**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$13,608	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$12	\$14,148	\$6
Revenue Collected During FY 08:	\$7,226	\$82,982	\$15,058
Expenditures During FY 08:	\$6,265	\$73,622	\$14,069
Per Capita Revenue:	\$7	\$667	\$6
Per Capita Expenditures:	\$6	\$352	\$5
Revenues over (under) Expenditures:	\$961	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	232.55%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$14,569	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$13	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Miracle Manor-Bellemore Place
Street Lighting District**

Unit Code: **057/010/18** County: **MADISON**

Fiscal Year End: **9/1/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$18,000**

Equalized Assessed Valuation: **\$8,075,320**

Population: **800**

Employees:

Full Time: **3**

Part Time:

Salaries Paid: **\$900**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$39,439	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$49	\$14,148	\$6
Revenue Collected During FY 08:	\$13,163	\$82,982	\$15,058
Expenditures During FY 08:	\$11,315	\$73,622	\$14,069
Per Capita Revenue:	\$16	\$667	\$6
Per Capita Expenditures:	\$14	\$352	\$5
Revenues over (under) Expenditures:	\$1,848	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	364.89%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$41,287	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$52	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mission Brook Sanitary District**

Unit Code: **016/110/16** County: **COOK**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$985,550**

Equalized Assessed Valuation: **\$183,946,208**

Population: **2,800**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$11,880**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$964,529	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$344	\$14,148	\$6
Revenue Collected During FY 08:	\$330,721	\$82,982	\$15,058
Expenditures During FY 08:	\$163,459	\$73,622	\$14,069
Per Capita Revenue:	\$118	\$667	\$6
Per Capita Expenditures:	\$58	\$352	\$5
Revenues over (under) Expenditures:	\$167,262	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	692.40%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$1,131,791	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$404	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$1,131,791	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$670,000	\$9,428,778	\$
Per Capita Debt:	\$239	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$800,245	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$286	\$128,276	\$
Revenue Collected During FY 08:	\$595,149	\$4,111,628	\$
Expenditures During FY 08:	\$447,092	\$3,998,740	\$
Per Capita Revenue:	\$213	\$38,776	\$
Per Capita Expenditures:	\$160	\$38,989	\$
Operating Income (loss):	\$148,057	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	212.10%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$948,302	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$339	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mitchell Public Water Service District**

Unit Code: **057/015/19** County: **Madison**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,004,000**

Equalized Assessed Valuation: **\$200,000**

Population: **4,997**

Employees:

Full Time: **4**

Part Time:

Salaries Paid: **\$192,000**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$232,400	\$9,428,778	\$
Per Capita Debt:	\$47	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,534,561	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$507	\$128,276	\$
Revenue Collected During FY 08:	\$980,615	\$4,111,628	\$
Expenditures During FY 08:	\$1,003,691	\$3,998,740	\$
Per Capita Revenue:	\$196	\$38,776	\$
Per Capita Expenditures:	\$201	\$38,989	\$
Operating Income (loss):	-\$23,076	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	257.78%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$2,587,292	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$518	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Mitchellville Water Service District

Unit Code: 082/010/19 County: Saline

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$336,500

Equalized Assessed Valuation: \$

Population: 2,000

Employees:

Full Time: 1

Part Time: 7

Salaries Paid: \$39,407

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$680,671	\$9,428,778	\$
Per Capita Debt:	\$340	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$561,729	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$281	\$128,276	\$
Revenue Collected During FY 08:	\$430,263	\$4,111,628	\$
Expenditures During FY 08:	\$403,809	\$3,998,740	\$
Per Capita Revenue:	\$215	\$38,776	\$
Per Capita Expenditures:	\$202	\$38,989	\$
Operating Income (loss):	\$26,454	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	145.66%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$588,183	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$294	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mona-Rogers-Pella-Brenton Multi
Township Tax Assessment District**

Unit Code: **027/005/24** County: **FORD**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$9,747**

Equalized Assessed Valuation: **\$29,553,640**

Population: **1,950**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$6,750**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$18,295	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$9	\$14,148	\$6
Revenue Collected During FY 08:	\$10,149	\$82,982	\$15,058
Expenditures During FY 08:	\$10,045	\$73,622	\$14,069
Per Capita Revenue:	\$5	\$667	\$6
Per Capita Expenditures:	\$5	\$352	\$5
Revenues over (under) Expenditures:	\$104	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	183.17%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$18,399	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$9	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe #1 Road District**

Unit Code: **067/010/15**

County: **MONROE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$210,252

Equalized Assessed Valuation:

\$18,200,143

Population:

921

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$25,532

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$103,310	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$112	\$14,148	\$6
Revenue Collected During FY 08:	\$122,281	\$82,982	\$15,058
Expenditures During FY 08:	\$93,156	\$73,622	\$14,069
Per Capita Revenue:	\$133	\$667	\$6
Per Capita Expenditures:	\$101	\$352	\$5
Revenues over (under) Expenditures:	\$29,125	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	142.16%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$132,435	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$144	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$72,187	\$12,278	\$
Total Unrestricted Net Assets:	\$60,249	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe #10 Road District**

Unit Code: **067/100/15**

County: **MONROE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$178,340

Equalized Assessed Valuation:

\$6,587,921

Population:

341

Employees:

Full Time:

Part Time:

8

Salaries Paid:

\$38,170

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$79,941	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$234	\$14,148	\$6
Revenue Collected During FY 08:	\$94,400	\$82,982	\$15,058
Expenditures During FY 08:	\$80,447	\$73,622	\$14,069
Per Capita Revenue:	\$277	\$667	\$6
Per Capita Expenditures:	\$236	\$352	\$5
Revenues over (under) Expenditures:	\$13,953	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	116.72%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$93,894	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$275	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$81,177	\$12,278	\$
Total Unrestricted Net Assets:	\$12,718	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe #2 Road District**

Unit Code: **067/020/15**

County: **MONROE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$374,000

Equalized Assessed Valuation:

\$33,778,690

Population:

1,368

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$39,106

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$200,332	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$146	\$14,148	\$6
Revenue Collected During FY 08:	\$167,488	\$82,982	\$15,058
Expenditures During FY 08:	\$187,278	\$73,622	\$14,069
Per Capita Revenue:	\$122	\$667	\$6
Per Capita Expenditures:	\$137	\$352	\$5
Revenues over (under) Expenditures:	-\$19,790	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	96.40%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$180,542	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$132	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$86,938	\$12,278	\$
Total Unrestricted Net Assets:	\$93,603	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$33,150	\$9,428,778	\$
Per Capita Debt:	\$24	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe #3 Road District**

Unit Code: **067/030/15**

County: **MONROE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$345,400

Equalized Assessed Valuation:

\$40,793,744

Population:

1,718

Employees:

Full Time:

Part Time:

4

Salaries Paid:

\$35,148

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$181,061	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$105	\$14,148	\$6
Revenue Collected During FY 08:	\$166,620	\$82,982	\$15,058
Expenditures During FY 08:	\$193,933	\$73,622	\$14,069
Per Capita Revenue:	\$97	\$667	\$6
Per Capita Expenditures:	\$113	\$352	\$5
Revenues over (under) Expenditures:	-\$27,313	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	79.28%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$153,748	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$89	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$30,119	\$12,278	\$
Total Unrestricted Net Assets:	\$123,627	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe #4 Road District**

Unit Code: **067/040/15**

County: **MONROE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$185,000

Equalized Assessed Valuation:

\$16,189,608

Population:

937

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$34,675

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$59,011	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$63	\$14,148	\$6
Revenue Collected During FY 08:	\$129,742	\$82,982	\$15,058
Expenditures During FY 08:	\$108,944	\$73,622	\$14,069
Per Capita Revenue:	\$138	\$667	\$6
Per Capita Expenditures:	\$116	\$352	\$5
Revenues over (under) Expenditures:	\$20,798	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	73.26%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$79,809	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$85	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$44,497	\$12,278	\$
Total Unrestricted Net Assets:	\$35,313	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe #5 Road District**

Unit Code: **067/050/15**

County: **MONROE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$544,700

Equalized Assessed Valuation:

\$48,977,975

Population:

1,885

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$57,417

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$278,756	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$148	\$14,148	\$6
Revenue Collected During FY 08:	\$260,104	\$82,982	\$15,058
Expenditures During FY 08:	\$247,121	\$73,622	\$14,069
Per Capita Revenue:	\$138	\$667	\$6
Per Capita Expenditures:	\$131	\$352	\$5
Revenues over (under) Expenditures:	\$12,983	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	118.06%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$291,739	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$155	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$129,878	\$12,278	\$
Total Unrestricted Net Assets:	\$161,863	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe #6 Road District**

Unit Code: **067/060/15**

County: **MONROE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$599,500

Equalized Assessed Valuation:

\$56,037,218

Population:

2,037

Employees:

Full Time:

Part Time:

12

Salaries Paid:

\$67,888

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$311,750	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$153	\$14,148	\$6
Revenue Collected During FY 08:	\$289,568	\$82,982	\$15,058
Expenditures During FY 08:	\$407,848	\$73,622	\$14,069
Per Capita Revenue:	\$142	\$667	\$6
Per Capita Expenditures:	\$200	\$352	\$5
Revenues over (under) Expenditures:	-\$118,280	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	47.44%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$193,470	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$95	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$59,129	\$12,278	\$
Total Unrestricted Net Assets:	\$134,344	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe #7 Road District**

Unit Code: **067/070/15**

County: **MONROE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$246,400

Equalized Assessed Valuation:

\$30,369,495

Population:

1,380

Employees:

Full Time:

Part Time:

5

Salaries Paid:

\$31,112

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$95,455	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$69	\$14,148	\$6
Revenue Collected During FY 08:	\$130,395	\$82,982	\$15,058
Expenditures During FY 08:	\$129,836	\$73,622	\$14,069
Per Capita Revenue:	\$94	\$667	\$6
Per Capita Expenditures:	\$94	\$352	\$5
Revenues over (under) Expenditures:	\$559	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	73.95%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$96,014	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$70	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$22,168	\$12,278	\$
Total Unrestricted Net Assets:	\$73,847	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe #8 Road District**

Unit Code: **067/080/15**

County: **MONROE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$199,680

Equalized Assessed Valuation:

\$12,790,201

Population:

626

Employees:

Full Time:

Part Time:

9

Salaries Paid:

\$34,903

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$81,908	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$131	\$14,148	\$6
Revenue Collected During FY 08:	\$122,137	\$82,982	\$15,058
Expenditures During FY 08:	\$118,048	\$73,622	\$14,069
Per Capita Revenue:	\$195	\$667	\$6
Per Capita Expenditures:	\$189	\$352	\$5
Revenues over (under) Expenditures:	\$4,089	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	72.85%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$85,997	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$137	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$45,118	\$12,278	\$
Total Unrestricted Net Assets:	\$40,878	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$54,873	\$9,428,778	\$
Per Capita Debt:	\$88	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe #9 Road District**

Unit Code: **067/090/15**

County: **MONROE**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$217,600

Equalized Assessed Valuation:

\$6,641,629

Population:

281

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$17,028

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$128,181	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$456	\$14,148	\$6
Revenue Collected During FY 08:	\$65,597	\$82,982	\$15,058
Expenditures During FY 08:	\$35,850	\$73,622	\$14,069
Per Capita Revenue:	\$233	\$667	\$6
Per Capita Expenditures:	\$128	\$352	\$5
Revenues over (under) Expenditures:	\$29,747	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	440.52%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$157,928	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$562	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$86,009	\$12,278	\$
Total Unrestricted Net Assets:	\$71,918	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe Co Public Building Commission**

Unit Code: **067/010/33** County: **Monroe**

Fiscal Year End: **9/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$622,876**

Equalized Assessed Valuation: **\$734,135,430**

Population: **27,700**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$27,078	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$1	\$14,148	\$6
Revenue Collected During FY 08:	\$8,453	\$82,982	\$15,058
Expenditures During FY 08:	\$10,672	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	-\$2,219	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	232.94%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$24,859	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$1	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$51,919	\$12,278	\$
Total Unrestricted Net Assets:	\$24,859	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$2,430,000	\$9,428,778	\$
Per Capita Debt:	\$88	\$71,678	\$
General Obligation Debt over EAV:	0.33%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Monroe Co Soil And Water Conservation District**

Unit Code: **067/010/17** County: **MONROE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$210,322**

Equalized Assessed Valuation: **\$734,135,430**

Population: **31,876**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$60,112**

Blended Component Units

Number Submitted = 1

Monroe Co Soil And Water Conservation District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$233,323	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$7	\$14,148	\$6
Revenue Collected During FY 08:	\$143,148	\$82,982	\$15,058
Expenditures During FY 08:	\$105,161	\$73,622	\$14,069
Per Capita Revenue:	\$4	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	\$37,987	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	257.99%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$271,310	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$9	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$21,481	\$12,278	\$
Total Unrestricted Net Assets:	\$251,271	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Montgomery Co Soil And Water Conservation District**

Unit Code: **068/010/17** County: **MONTGOME**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$186,714**

Equalized Assessed Valuation: **\$306,055,560**

Population: **30,392**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$69,283**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$259,666	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$9	\$14,148	\$6
Revenue Collected During FY 08:	\$276,649	\$82,982	\$15,058
Expenditures During FY 08:	\$145,389	\$73,622	\$14,069
Per Capita Revenue:	\$9	\$667	\$6
Per Capita Expenditures:	\$5	\$352	\$5
Revenues over (under) Expenditures:	\$131,260	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	263.84%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$383,589	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$13	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$151,769	\$12,278	\$
Total Unrestricted Net Assets:	\$202,560	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Moore's Prairie-Pendleton #4 Multi Township Tax Assessment District**

Unit Code: **041/030/24** County: **JEFFERSON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$17,900**

Equalized Assessed Valuation: **\$11,719,441**

Population: **1,474**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$5,023**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$17,125	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$12	\$14,148	\$6
Revenue Collected During FY 08:	\$6,529	\$82,982	\$15,058
Expenditures During FY 08:	\$7,376	\$73,622	\$14,069
Per Capita Revenue:	\$4	\$667	\$6
Per Capita Expenditures:	\$5	\$352	\$5
Revenues over (under) Expenditures:	-\$847	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	220.69%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$16,278	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$11	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morgan #1 Road District**

Unit Code: **069/010/15**

County: **MORGAN**

Fiscal Year End:

3/27/2008

Accounting Method:

Cash

Appropriation or Budget:

\$342,267

Equalized Assessed Valuation:

\$20,907,916

Population:

800

Employees:

Full Time:

3

Part Time:

6

Salaries Paid:

\$85,983

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$58,403	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$73	\$14,148	\$6
Revenue Collected During FY 08:	\$283,865	\$82,982	\$15,058
Expenditures During FY 08:	\$295,069	\$73,622	\$14,069
Per Capita Revenue:	\$355	\$667	\$6
Per Capita Expenditures:	\$369	\$352	\$5
Revenues over (under) Expenditures:	-\$11,204	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	16.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$47,199	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$59	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$137,584	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morgan #10 Road District**

Unit Code: **069/100/15**

County: **MORGAN**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$150,000

Equalized Assessed Valuation:

\$23,867,966

Population:

950

Employees:

Full Time:

1

Part Time:

7

Salaries Paid:

\$35,339

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$238,990	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$252	\$14,148	\$6
Revenue Collected During FY 08:	\$165,525	\$82,982	\$15,058
Expenditures During FY 08:	\$137,884	\$73,622	\$14,069
Per Capita Revenue:	\$174	\$667	\$6
Per Capita Expenditures:	\$145	\$352	\$5
Revenues over (under) Expenditures:	\$27,641	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	193.37%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$266,631	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$281	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$201,940	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morgan #11 Road District**

Unit Code: **069/110/15**

County: **MORGAN**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$72,943

Equalized Assessed Valuation:

\$12,584,378

Population:

784

Employees:

Full Time:

1

Part Time:

3

Salaries Paid:

\$24,943

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$86,029	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$110	\$14,148	\$6
Revenue Collected During FY 08:	\$109,413	\$82,982	\$15,058
Expenditures During FY 08:	\$72,988	\$73,622	\$14,069
Per Capita Revenue:	\$140	\$667	\$6
Per Capita Expenditures:	\$93	\$352	\$5
Revenues over (under) Expenditures:	\$36,425	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	167.77%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$122,454	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$156	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$122,499	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morgan #13 Road District**

Unit Code: **069/130/15**

County: **MORGAN**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$144,719

Equalized Assessed Valuation:

\$20,677,411

Population:

2,000

Employees:

Full Time:

2

Part Time:

3

Salaries Paid:

\$60,270

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$191,212	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$96	\$14,148	\$6
Revenue Collected During FY 08:	\$151,402	\$82,982	\$15,058
Expenditures During FY 08:	\$96,392	\$73,622	\$14,069
Per Capita Revenue:	\$76	\$667	\$6
Per Capita Expenditures:	\$48	\$352	\$5
Revenues over (under) Expenditures:	\$55,010	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	255.44%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$246,222	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$123	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$246,222	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morgan #3 Road District**

Unit Code: **069/030/15**

County: **MORGAN**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$87,142

Equalized Assessed Valuation:

\$8,200,000

Population:

700

Employees:

Full Time:

2

Part Time:

1

Salaries Paid:

\$17,835

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$4,251	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$6	\$14,148	\$6
Revenue Collected During FY 08:	\$95,347	\$82,982	\$15,058
Expenditures During FY 08:	\$87,142	\$73,622	\$14,069
Per Capita Revenue:	\$136	\$667	\$6
Per Capita Expenditures:	\$124	\$352	\$5
Revenues over (under) Expenditures:	\$8,205	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	14.29%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$12,456	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$18	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$9,700	\$9,428,778	\$
Per Capita Debt:	\$14	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morgan #4 Road District**

Unit Code: **069/040/15** County: **MORGAN**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$177,854**

Equalized Assessed Valuation: **\$10,733,780**

Population: **500**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$20,795**

Blended Component Units

Number Submitted = 1

Morgan #4 Road District

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$157,697	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$315	\$14,148	\$6
Revenue Collected During FY 08:	\$104,015	\$82,982	\$15,058
Expenditures During FY 08:	\$88,927	\$73,622	\$14,069
Per Capita Revenue:	\$208	\$667	\$6
Per Capita Expenditures:	\$178	\$352	\$5
Revenues over (under) Expenditures:	\$15,088	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	194.30%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$172,785	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$346	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$172,784	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morgan #5 Road District**

Unit Code: **069/050/15**

County: **MORGAN**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$71,541

Equalized Assessed Valuation:

\$18,602,998

Population:

1,800

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$24,061

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$100,949	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$56	\$14,148	\$6
Revenue Collected During FY 08:	\$134,039	\$82,982	\$15,058
Expenditures During FY 08:	\$101,668	\$73,622	\$14,069
Per Capita Revenue:	\$74	\$667	\$6
Per Capita Expenditures:	\$56	\$352	\$5
Revenues over (under) Expenditures:	\$32,371	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	131.13%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$133,320	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$74	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$133,320	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morgan #6 Road District**

Unit Code: **069/060/15**

County: **MORGAN**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$248,514

Equalized Assessed Valuation:

\$25,536,220

Population:

1,018

Employees:

Full Time:

3

Part Time:

5

Salaries Paid:

\$60,704

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$244,173	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$240	\$14,148	\$6
Revenue Collected During FY 08:	\$318,741	\$82,982	\$15,058
Expenditures During FY 08:	\$239,012	\$73,622	\$14,069
Per Capita Revenue:	\$313	\$667	\$6
Per Capita Expenditures:	\$235	\$352	\$5
Revenues over (under) Expenditures:	\$79,729	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	135.52%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$323,902	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$318	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$275,439	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$26,023	\$9,428,778	\$
Per Capita Debt:	\$26	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morgan #8 Road District**

Unit Code: **069/080/15**

County: **MORGAN**

Fiscal Year End:

3/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$194,128

Equalized Assessed Valuation:

\$27,295,263

Population:

2,007

Employees:

Full Time:

2

Part Time:

6

Salaries Paid:

\$49,722

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$501,523	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$250	\$14,148	\$6
Revenue Collected During FY 08:	\$234,555	\$82,982	\$15,058
Expenditures During FY 08:	\$294,654	\$73,622	\$14,069
Per Capita Revenue:	\$117	\$667	\$6
Per Capita Expenditures:	\$147	\$352	\$5
Revenues over (under) Expenditures:	-\$60,099	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	149.81%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$441,424	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$220	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$442,984	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morgan #9 Road District**

Unit Code: **069/090/15**

County: **MORGAN**

Fiscal Year End:

3/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$200,000

Equalized Assessed Valuation:

\$23,851,444

Population:

550

Employees:

Full Time:

1

Part Time:

7

Salaries Paid:

\$86,304

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$443,447	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$806	\$14,148	\$6
Revenue Collected During FY 08:	\$251,501	\$82,982	\$15,058
Expenditures During FY 08:	\$183,431	\$73,622	\$14,069
Per Capita Revenue:	\$457	\$667	\$6
Per Capita Expenditures:	\$334	\$352	\$5
Revenues over (under) Expenditures:	\$68,070	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	278.86%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$511,517	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$930	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$366,671	\$12,278	\$
Total Unrestricted Net Assets:	\$72,881	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Morgan Co Soil And Water Conservation District**

Unit Code: **069/010/17** County: **MORGAN**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$217,698**

Equalized Assessed Valuation: **\$450,237,182**

Population: **35,666**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$58,215**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$81,060	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$2	\$14,148	\$6
Revenue Collected During FY 08:	\$217,699	\$82,982	\$15,058
Expenditures During FY 08:	\$157,179	\$73,622	\$14,069
Per Capita Revenue:	\$6	\$667	\$6
Per Capita Expenditures:	\$4	\$352	\$5
Revenues over (under) Expenditures:	\$60,520	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	90.08%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$141,580	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$4	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$66,388	\$12,278	\$
Total Unrestricted Net Assets:	\$75,191	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Moro Water Service District**

Unit Code: **057/020/19** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$137,350**

Equalized Assessed Valuation: **\$**

Population: **750**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$11,468**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$411,236	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$548	\$128,276	\$
Revenue Collected During FY 08:	\$137,913	\$4,111,628	\$
Expenditures During FY 08:	\$139,208	\$3,998,740	\$
Per Capita Revenue:	\$184	\$38,776	\$
Per Capita Expenditures:	\$186	\$38,989	\$
Operating Income (loss):	-\$1,295	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	294.48%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$409,941	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$547	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Moultrie Co Soil And Water Conservation District**

Unit Code: **070/010/17** County: **MOULTRIE**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$116,277**

Equalized Assessed Valuation: **\$1**

Population: **14,300**

Employees:

Full Time: **1**

Part Time: **1**

Salaries Paid: **\$58,487**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$165,829	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$12	\$14,148	\$6
Revenue Collected During FY 08:	\$144,689	\$82,982	\$15,058
Expenditures During FY 08:	\$116,277	\$73,622	\$14,069
Per Capita Revenue:	\$10	\$667	\$6
Per Capita Expenditures:	\$8	\$352	\$5
Revenues over (under) Expenditures:	\$28,412	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	158.93%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$184,797	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$13	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$144,823	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Moultrie Co Water Service District

Unit Code: 070/010/19 County: Moultrie

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$630,348

Equalized Assessed Valuation: \$

Population: 945

Employees:

Full Time: 3

Part Time: 2

Salaries Paid: \$128,079

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,334,059	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$2,470	\$128,276	\$
Revenue Collected During FY 08:	\$833,355	\$4,111,628	\$
Expenditures During FY 08:	\$707,147	\$3,998,740	\$
Per Capita Revenue:	\$882	\$38,776	\$
Per Capita Expenditures:	\$748	\$38,989	\$
Operating Income (loss):	\$126,208	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	347.91%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$2,460,267	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$2,603	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mound Water Service District**

Unit Code: **088/020/19** County: **St. Clair**

Fiscal Year End: **7/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$338,300**

Equalized Assessed Valuation: **\$**

Population: **1,500**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$79,984**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$247,600	\$9,428,778	\$
Per Capita Debt:	\$165	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$740,944	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$494	\$128,276	\$
Revenue Collected During FY 08:	\$301,557	\$4,111,628	\$
Expenditures During FY 08:	\$303,980	\$3,998,740	\$
Per Capita Revenue:	\$201	\$38,776	\$
Per Capita Expenditures:	\$203	\$38,989	\$
Operating Income (loss):	-\$2,423	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	242.95%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$738,521	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$492	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Pulaski-Chester #3 Multi
Township Tax Assessment District**

Unit Code: **054/015/24** County: **LOGAN**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,718**

Equalized Assessed Valuation: **\$47,000,000**

Population: **2,200**

Employees:

Full Time:

Part Time: **4**

Salaries Paid: **\$400**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$27,127	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$12	\$14,148	\$6
Revenue Collected During FY 08:	\$7,882	\$82,982	\$15,058
Expenditures During FY 08:	\$6,110	\$73,622	\$14,069
Per Capita Revenue:	\$4	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	\$1,772	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	472.98%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$28,899	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$13	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Vernon Airport Authority**

Unit Code: **041/010/03**

County: **JEFFERSON**

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$613,731

Equalized Assessed Valuation:

\$220,139,995

Population:

22,000

Employees:

Full Time:

5

Part Time:

Salaries Paid:

\$147,150

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	-\$591,798	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	-\$27	\$14,148	\$6
Revenue Collected During FY 08:	\$410,665	\$82,982	\$15,058
Expenditures During FY 08:	\$363,418	\$73,622	\$14,069
Per Capita Revenue:	\$19	\$667	\$6
Per Capita Expenditures:	\$17	\$352	\$5
Revenues over (under) Expenditures:	\$47,247	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	22.89%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$83,193	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$4	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$421,035	\$12,278	\$
Total Unrestricted Net Assets:	\$189,669	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$380,000	\$9,428,778	\$
Per Capita Debt:	\$17	\$71,678	\$
General Obligation Debt over EAV:	0.17%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$97,364	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$4	\$128,276	\$
Revenue Collected During FY 08:	\$2,232	\$4,111,628	\$
Expenditures During FY 08:	\$1,604	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$628	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	6109.23%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$97,992	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$4	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mt. Zion-Milam Multi Township
Tax Assessment District**

Unit Code: **055/040/24** County: **MACON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,115**

Equalized Assessed Valuation: **\$96,000,000**

Population: **10,000**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$5,850**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$10,222	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$1	\$14,148	\$6
Revenue Collected During FY 08:	\$7,313	\$82,982	\$15,058
Expenditures During FY 08:	\$6,887	\$73,622	\$14,069
Per Capita Revenue:	\$1	\$667	\$6
Per Capita Expenditures:	\$1	\$352	\$5
Revenues over (under) Expenditures:	\$426	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	154.61%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$10,648	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$1	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mulberry Grove Sanitary District**

Unit Code: **003/010/16**

County: **BOND**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$41,400

Equalized Assessed Valuation:

\$3,666,121

Population:

700

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$154,026	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$220	\$14,148	\$6
Revenue Collected During FY 08:	\$41,992	\$82,982	\$15,058
Expenditures During FY 08:	\$28,572	\$73,622	\$14,069
Per Capita Revenue:	\$60	\$667	\$6
Per Capita Expenditures:	\$41	\$352	\$5
Revenues over (under) Expenditures:	\$13,420	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	586.05%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$167,446	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$239	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$116,799	\$15,912	\$
Total Unreserved Funds:	\$79,992	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$60,000	\$9,428,778	\$
Per Capita Debt:	\$86	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Mulkeytown Water Service District**

Unit Code: **028/010/19** County: **Franklin**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$164,763**

Equalized Assessed Valuation: **\$**

Population: **168**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$25,982**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$412,000	\$9,428,778	\$
Per Capita Debt:	\$2,452	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$634,526	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$3,777	\$128,276	\$
Revenue Collected During FY 08:	\$102,405	\$4,111,628	\$
Expenditures During FY 08:	\$123,459	\$3,998,740	\$
Per Capita Revenue:	\$610	\$38,776	\$
Per Capita Expenditures:	\$735	\$38,989	\$
Operating Income (loss):	-\$21,054	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	496.90%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$613,472	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$3,652	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Murdale Water Service District**

Unit Code: **039/010/19** County: **Jackson**

Fiscal Year End: **7/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$566,650**

Equalized Assessed Valuation: **\$**

Population: **6,500**

Employees:

Full Time: **1**

Part Time: **3**

Salaries Paid: **\$109,842**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,056,929	\$9,428,778	\$
Per Capita Debt:	\$163	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,116,647	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$479	\$128,276	\$
Revenue Collected During FY 08:	\$734,413	\$4,111,628	\$
Expenditures During FY 08:	\$643,480	\$3,998,740	\$
Per Capita Revenue:	\$113	\$38,776	\$
Per Capita Expenditures:	\$99	\$38,989	\$
Operating Income (loss):	\$90,933	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	498.47%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$3,207,580	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$493	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Murdock-Newman #2 Multi
Township Tax Assessment District**

Unit Code: **021/010/24** County: **DOUGLAS**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,400**

Equalized Assessed Valuation: **\$19,981,567**

Population: **1,467**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$7,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$19,033	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$13	\$14,148	\$6
Revenue Collected During FY 08:	\$13,398	\$82,982	\$15,058
Expenditures During FY 08:	\$10,510	\$73,622	\$14,069
Per Capita Revenue:	\$9	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	\$2,888	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	208.57%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$21,921	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$15	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$21,921	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Murrayville-Woodson Water Service District**

Unit Code: **069/020/19** County: **MORGAN**

Fiscal Year End: **9/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$268,150**

Equalized Assessed Valuation: **\$8,874,583**

Population: **1,500**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$38,710**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$411,000	\$9,428,778	\$
Per Capita Debt:	\$274	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$671,666	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$448	\$128,276	\$
Revenue Collected During FY 08:	\$286,270	\$4,111,628	\$
Expenditures During FY 08:	\$251,584	\$3,998,740	\$
Per Capita Revenue:	\$191	\$38,776	\$
Per Capita Expenditures:	\$168	\$38,989	\$
Operating Income (loss):	\$34,686	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	280.76%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$706,352	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$471	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nauvoo-Appanoose-Sonora #1 A
Multi Township Tax Assessment**

Unit Code: **034/010/24** County: **HANCOCK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,940**

Equalized Assessed Valuation: **\$44,838,127**

Population: **2,937**

Employees:

Full Time: **1**

Part Time: **7**

Salaries Paid: **\$16,610**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$45,924	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$16	\$14,148	\$6
Revenue Collected During FY 08:	\$22,037	\$82,982	\$15,058
Expenditures During FY 08:	\$20,202	\$73,622	\$14,069
Per Capita Revenue:	\$8	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	\$1,835	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	236.41%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$47,759	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$16	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Neponset-Macon #12 Multi
Township Tax Assessment District**

Unit Code: **006/015/24** County: **BUREAU**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$6,600**

Equalized Assessed Valuation: **\$19,707,278**

Population: **800**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$3,700**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$9,453	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$12	\$14,148	\$6
Revenue Collected During FY 08:	\$6,393	\$82,982	\$15,058
Expenditures During FY 08:	\$5,759	\$73,622	\$14,069
Per Capita Revenue:	\$8	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	\$634	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	175.15%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$10,087	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$13	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Memphis Water Service District**

Unit Code: **014/020/19** County: **CLINTON**

Fiscal Year End: **7/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$130,791**

Equalized Assessed Valuation: **\$**

Population: **300**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$1,800**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$589,196	\$9,428,778	\$
Per Capita Debt:	\$1,964	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,116,262	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$3,721	\$128,276	\$
Revenue Collected During FY 08:	\$138,935	\$4,111,628	\$
Expenditures During FY 08:	\$148,165	\$3,998,740	\$
Per Capita Revenue:	\$463	\$38,776	\$
Per Capita Expenditures:	\$494	\$38,989	\$
Operating Income (loss):	-\$9,230	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	747.16%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$1,107,032	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$3,690	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **New Salem-Scotland-Chalmers #7
Multi Township Tax Assessment**

Unit Code: **062/040/24** County: **MCDONOUGH**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$10,369**

Equalized Assessed Valuation: **\$28,728,228**

Population: **474**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$3,117**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$23,778	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$50	\$14,148	\$6
Revenue Collected During FY 08:	\$13,594	\$82,982	\$15,058
Expenditures During FY 08:	\$5,285	\$73,622	\$14,069
Per Capita Revenue:	\$29	\$667	\$6
Per Capita Expenditures:	\$11	\$352	\$5
Revenues over (under) Expenditures:	\$8,309	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	607.13%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$32,087	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$68	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$32,087	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Newark Sanitary District

Unit Code: 047/010/16

County: KENDALL

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$128,765

Equalized Assessed Valuation:

\$21,920,018

Population:

1,031

Employees:

Full Time:

Part Time:

2

Salaries Paid:

\$27,981

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$34,000	\$9,428,778	\$
Per Capita Debt:	\$33	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$577,691	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$560	\$128,276	\$
Revenue Collected During FY 08:	\$102,404	\$4,111,628	\$
Expenditures During FY 08:	\$153,306	\$3,998,740	\$
Per Capita Revenue:	\$99	\$38,776	\$
Per Capita Expenditures:	\$149	\$38,989	\$
Operating Income (loss):	-\$50,902	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	343.62%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$526,789	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$511	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Newburg-Hardin-Spring Creek
Multi Township Tax Assessment**

Unit Code: **075/100/24** County: **PIKE**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$14,679**

Equalized Assessed Valuation: **\$19,734,850**

Population: **500**

Employees:

Full Time:

Part Time: **2**

Salaries Paid: **\$2,539**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$11,397	\$82,982	\$15,058
Expenditures During FY 08:	\$8,434	\$73,622	\$14,069
Per Capita Revenue:	\$23	\$667	\$6
Per Capita Expenditures:	\$17	\$352	\$5
Revenues over (under) Expenditures:	\$2,963	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	63.13%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$5,324	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$11	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$5,324	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Niantic-Harristown Multi Township
Tax Assessment District**

Unit Code: **055/030/24** County: **MACON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$9,600**

Equalized Assessed Valuation: **\$33,230,293**

Population: **2,809**

Employees:

Full Time:

Part Time: **5**

Salaries Paid: **\$5,400**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$5,270	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$2	\$14,148	\$6
Revenue Collected During FY 08:	\$8,821	\$82,982	\$15,058
Expenditures During FY 08:	\$9,192	\$73,622	\$14,069
Per Capita Revenue:	\$3	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	-\$371	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	53.30%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$4,899	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$2	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nokomis-Audubon Multi Township
Tax Assessment District**

Unit Code: **068/010/24** County: **MONTGOME**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$15,797**

Equalized Assessed Valuation: **\$25,676,461**

Population: **3,574**

Employees:

Full Time:

Part Time: **6**

Salaries Paid: **\$7,955**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$22,479	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$6	\$14,148	\$6
Revenue Collected During FY 08:	\$9,996	\$82,982	\$15,058
Expenditures During FY 08:	\$11,367	\$73,622	\$14,069
Per Capita Revenue:	\$3	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	-\$1,371	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	185.70%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$21,108	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$6	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$21,108	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Nora-Rush-Warren Multi Township
Tax Assessment District**

Unit Code: **043/070/24** County: **JO DAVIESS**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$17,275**

Equalized Assessed Valuation: **\$32,141,470**

Population: **2,506**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$12,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$22,942	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$9	\$14,148	\$6
Revenue Collected During FY 08:	\$1,774	\$82,982	\$15,058
Expenditures During FY 08:	\$15,527	\$73,622	\$14,069
Per Capita Revenue:	\$1	\$667	\$6
Per Capita Expenditures:	\$6	\$352	\$5
Revenues over (under) Expenditures:	-\$13,753	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	59.18%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$9,189	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$4	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **North Cook Soil And Water Conservation District**

Unit Code: **016/010/17** County: **COOK**

Fiscal Year End: **6/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$80,719**

Equalized Assessed Valuation: **\$**

Population: **52,886,550**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$92,709**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$117,698	\$82,982	\$15,058
Expenditures During FY 08:	\$124,611	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	-\$6,913	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	-5.55%	212.95%	104.25%
Ending Fund Balance for FY 08:	-\$6,913	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$80,576	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,476,192	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **North Henderson-Suez Multi
Township Tax Assessment District**

Unit Code: **066/030/24** County: **MERCER**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$45,460**

Equalized Assessed Valuation: **\$5,264,553**

Population: **1,026**

Employees:

Full Time:

Part Time: **20**

Salaries Paid: **\$34,679**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$13,331	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$13	\$14,148	\$6
Revenue Collected During FY 08:	\$7,336	\$82,982	\$15,058
Expenditures During FY 08:	\$6,665	\$73,622	\$14,069
Per Capita Revenue:	\$7	\$667	\$6
Per Capita Expenditures:	\$6	\$352	\$5
Revenues over (under) Expenditures:	\$671	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	210.08%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$14,002	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$14	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$14,002	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **North Muddy-South Muddy-Grove
Multi Township Tax Assessment**

Unit Code: **040/010/24** County: **JASPER**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,344**

Equalized Assessed Valuation: **\$134,527**

Population: **1,710**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$7,850**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$10,546	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$6	\$14,148	\$6
Revenue Collected During FY 08:	\$7,344	\$82,982	\$15,058
Expenditures During FY 08:	\$9,933	\$73,622	\$14,069
Per Capita Revenue:	\$4	\$667	\$6
Per Capita Expenditures:	\$6	\$352	\$5
Revenues over (under) Expenditures:	-\$2,589	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	80.11%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$7,957	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$5	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **North Park Public Water Service District**

Unit Code: **101/010/19** County: **Winnebago**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,314,086**

Equalized Assessed Valuation: **\$**

Population: **34,666**

Employees:

Full Time: **18**

Part Time: **4**

Salaries Paid: **\$1,029,155**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$12,708,942	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	\$367	\$210	\$26
Revenue Collected During FY 08:	\$3,471,268	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$2,582,127	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$100	\$351	\$41
Per Capita Expenditures:	\$74	\$327	\$35
Revenues over (under) Expenditures:	\$889,141	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	505.83%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$13,061,098	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$377	\$235	\$35

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$1,852,545	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$2,537,827	\$2,377,666	\$1,697,705

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$11,350,000	\$22,843,837	\$1,412,047
Per Capita Debt:	\$327	\$154	\$18
General Obligation Debt over EAV:	0.00%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$27	\$
Revenue Collected During FY 08:	\$	\$1,286,760	\$
Expenditures During FY 08:	\$	\$1,075,007	\$
Per Capita Revenue:	\$	\$8	\$
Per Capita Expenditures:	\$	\$7	\$
Operating Income (loss):	\$	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	0.00%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: North Shore Sanitary District

Unit Code: 049/050/16

County: LAKE

Fiscal Year End:

4/30/2008

Accounting Method:

Modified Accrual

Appropriation or Budget:

\$46,387,560

Equalized Assessed Valuation:

\$9,889,114,895

Population:

315,592

Employees:

Full Time:

103

Part Time:

1

Salaries Paid:

\$5,963,342

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$6,717,990	\$9,428,778	\$
Per Capita Debt:	\$21	\$71,678	\$
General Obligation Debt over EAV:	0.07%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$245,054,832	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$776	\$128,276	\$
Revenue Collected During FY 08:	\$37,810,183	\$4,111,628	\$
Expenditures During FY 08:	\$36,985,990	\$3,998,740	\$
Per Capita Revenue:	\$120	\$38,776	\$
Per Capita Expenditures:	\$117	\$38,989	\$
Operating Income (loss):	\$824,193	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	664.79%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$245,879,025	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$779	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **North Shore Mosquito Abatement District**

Unit Code: **016/020/11** County: **COOK**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,366,957**

Equalized Assessed Valuation: **\$18,577,058,720**

Population: **320,000**

Employees:

Full Time: **9**

Part Time: **22**

Salaries Paid: **\$570,074**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$914,728	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	\$3	\$210	\$26
Revenue Collected During FY 08:	\$1,538,108	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$1,234,770	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$5	\$351	\$41
Per Capita Expenditures:	\$4	\$327	\$35
Revenues over (under) Expenditures:	\$303,338	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	98.65%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$1,218,066	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$4	\$235	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$1,164,388	\$2,377,666	\$1,697,705

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$22,843,837	\$1,412,047
Per Capita Debt:	\$	\$154	\$18
General Obligation Debt over EAV:	0.00%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$27	\$
Revenue Collected During FY 08:	\$	\$1,286,760	\$
Expenditures During FY 08:	\$	\$1,075,007	\$
Per Capita Revenue:	\$	\$8	\$
Per Capita Expenditures:	\$	\$7	\$
Operating Income (loss):	\$	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	0.00%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **North Tazewell Public Water District**

Unit Code: **090/020/37** County: **Tazewell**

Fiscal Year End: **9/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$695,000**

Equalized Assessed Valuation: **\$**

Population: **7,500**

Employees:

Full Time: **5**

Part Time: **3**

Salaries Paid: **\$218,349**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$446,764	\$9,428,778	\$
Per Capita Debt:	\$60	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$1,479,743	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$197	\$128,276	\$
Revenue Collected During FY 08:	\$707,513	\$4,111,628	\$
Expenditures During FY 08:	\$673,649	\$3,998,740	\$
Per Capita Revenue:	\$94	\$38,776	\$
Per Capita Expenditures:	\$90	\$38,989	\$
Operating Income (loss):	\$33,864	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	232.24%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$1,564,506	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$209	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Northeast & Houston Multi
Township Tax Assessment District**

Unit Code: **001/060/24** County: **ADAMS**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$8,915**

Equalized Assessed Valuation: **\$14,269,981**

Population: **1,456**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$10,450**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$25,068	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$17	\$14,148	\$6
Revenue Collected During FY 08:	\$7,158	\$82,982	\$15,058
Expenditures During FY 08:	\$13,797	\$73,622	\$14,069
Per Capita Revenue:	\$5	\$667	\$6
Per Capita Expenditures:	\$9	\$352	\$5
Revenues over (under) Expenditures:	-\$6,639	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	133.57%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$18,429	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$13	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Northeast Central County Water Service District**

Unit Code: **057/010/19** County: **MADISON**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$818,474**

Equalized Assessed Valuation: **\$**

Population: **3,300**

Employees:

Full Time: **3**

Part Time:

Salaries Paid: **\$154,959**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$1	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,345,000	\$9,428,778	\$
Per Capita Debt:	\$408	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$3,231,560	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$979	\$128,276	\$
Revenue Collected During FY 08:	\$904,106	\$4,111,628	\$
Expenditures During FY 08:	\$757,326	\$3,998,740	\$
Per Capita Revenue:	\$274	\$38,776	\$
Per Capita Expenditures:	\$229	\$38,989	\$
Operating Income (loss):	\$146,780	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	463.58%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$3,510,787	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$1,064	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Northern Logan County Water Authority**

Unit Code: **054/005/41** County: **LOGAN**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$16,379**

Equalized Assessed Valuation: **\$123,932,527**

Population: **5,097**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$4,635	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$1	\$14,148	\$6
Revenue Collected During FY 08:	\$16,379	\$82,982	\$15,058
Expenditures During FY 08:	\$14,071	\$73,622	\$14,069
Per Capita Revenue:	\$3	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	\$2,308	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	49.34%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$6,943	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$1	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Northern Moraine Water Reclamation District**

Unit Code: **049/025/40** County: **LAKE**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$198,000**

Equalized Assessed Valuation: **\$360,067,676**

Population: **8,615**

Employees:

Full Time: **11**

Part Time: **1**

Salaries Paid: **\$499,263**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,882	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$156,600	\$82,982	\$15,058
Expenditures During FY 08:	\$135,136	\$73,622	\$14,069
Per Capita Revenue:	\$18	\$667	\$6
Per Capita Expenditures:	\$16	\$352	\$5
Revenues over (under) Expenditures:	\$21,464	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	18.02%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$24,346	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$3	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$24,346	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,335,000	\$9,428,778	\$
Per Capita Debt:	\$503	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$8,623,072	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$1,001	\$128,276	\$
Revenue Collected During FY 08:	\$1,937,884	\$4,111,628	\$
Expenditures During FY 08:	\$2,232,178	\$3,998,740	\$
Per Capita Revenue:	\$225	\$38,776	\$
Per Capita Expenditures:	\$259	\$38,989	\$
Operating Income (loss):	-\$294,294	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	400.15%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$8,932,098	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$1,037	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Northfield Woods Sanitary District

Unit Code: 016/120/16 County: COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$1,488,400

Equalized Assessed Valuation: \$503,787,815

Population: 5,500

Employees:

Full Time:

Part Time: 6

Salaries Paid: \$134,233

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$294,694	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$54	\$14,148	\$6
Revenue Collected During FY 08:	\$789,037	\$82,982	\$15,058
Expenditures During FY 08:	\$749,238	\$73,622	\$14,069
Per Capita Revenue:	\$143	\$667	\$6
Per Capita Expenditures:	\$136	\$352	\$5
Revenues over (under) Expenditures:	\$39,799	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	44.64%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$334,493	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$61	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$334,493	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Northwest Home Equity Program

Unit Code: 016/001/26 County: Cook

Fiscal Year End: 12/31/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$186,400

Equalized Assessed Valuation: \$3,726,700,689

Population: 1

Employees:

Full Time: 1

Part Time:

Salaries Paid: \$63,150

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$9,416,008	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$9,416,008	\$14,148	\$6
Revenue Collected During FY 08:	\$327,715	\$82,982	\$15,058
Expenditures During FY 08:	\$166,894	\$73,622	\$14,069
Per Capita Revenue:	\$327,715	\$667	\$6
Per Capita Expenditures:	\$166,894	\$352	\$5
Revenues over (under) Expenditures:	\$160,821	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	5738.27%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$9,576,829	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$9,576,829	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$9,573,751	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: Northwest Mosquito Abatement
District

Unit Code: 016/030/11 County: COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$2,943,674

Equalized Assessed Valuation: \$26,462,742,625

Population: 740,000

Employees:

Full Time: 12

Part Time: 53

Salaries Paid: \$1,007,931

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$1,451,661	\$9,961,767	\$2,054,583
Per Capita Beginning Fund Balance:	\$2	\$210	\$26
Revenue Collected During FY 08:	\$2,515,918	\$8,764,486	\$3,497,811
Expenditures During FY 08:	\$2,307,876	\$7,979,053	\$2,623,965
Per Capita Revenue:	\$3	\$351	\$41
Per Capita Expenditures:	\$3	\$327	\$35
Revenues over (under) Expenditures:	\$208,042	\$785,433	\$330,747
Ratio of Fund Balance to Expenditures:	66.32%	180.18%	87.22%
Ending Fund Balance for FY 08:	\$1,530,604	\$10,842,598	\$2,219,892
Per Capita Ending Fund Balance:	\$2	\$235	\$35

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$	\$
Total Unreserved Funds:	\$	\$	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$141,868	\$8,104,275	\$150,588
Total Unrestricted Net Assets:	\$1,747,967	\$2,377,666	\$1,697,705

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$22,843,837	\$1,412,047
Per Capita Debt:	\$	\$154	\$18
General Obligation Debt over EAV:	0.00%	13.08%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$4,482,304	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$27	\$
Revenue Collected During FY 08:	\$	\$1,286,760	\$
Expenditures During FY 08:	\$	\$1,075,007	\$
Per Capita Revenue:	\$	\$8	\$
Per Capita Expenditures:	\$	\$7	\$
Operating Income (loss):	\$	\$211,753	\$
Ratio of Retained Earnings to Expenditures:	0.00%	150.89%	0.00%
Ending Retained Earnings for FY 08:	\$	\$4,720,352	\$
Per Capita Ending Retained Earnings:	\$	\$29	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Norwood Park Street Lighting District**

Unit Code: **016/010/18** County: **COOK**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$31,650**

Equalized Assessed Valuation: **\$45,829,533**

Population: **1,950**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$3,670**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$52,761	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$27	\$14,148	\$6
Revenue Collected During FY 08:	\$15,121	\$82,982	\$15,058
Expenditures During FY 08:	\$19,503	\$73,622	\$14,069
Per Capita Revenue:	\$8	\$667	\$6
Per Capita Expenditures:	\$10	\$352	\$5
Revenues over (under) Expenditures:	-\$4,382	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	248.06%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$48,379	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$25	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oak Highlands-Ingalls Park
Sanitary District**

Unit Code: **099/030/16** County: **WILL**

Fiscal Year End: **4/30/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$175,018**

Equalized Assessed Valuation: **\$27,585,619**

Population: **2,685**

Employees:

Full Time: **2**

Part Time: **4**

Salaries Paid: **\$33,274**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$66,458	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$25	\$14,148	\$6
Revenue Collected During FY 08:	\$33,497	\$82,982	\$15,058
Expenditures During FY 08:	\$39,788	\$73,622	\$14,069
Per Capita Revenue:	\$12	\$667	\$6
Per Capita Expenditures:	\$15	\$352	\$5
Revenues over (under) Expenditures:	-\$6,291	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	151.22%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$60,167	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$22	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$76,405	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$21,074	\$9,428,778	\$
Per Capita Debt:	\$8	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$796,417	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$297	\$128,276	\$
Revenue Collected During FY 08:	\$139,727	\$4,111,628	\$
Expenditures During FY 08:	\$124,111	\$3,998,740	\$
Per Capita Revenue:	\$52	\$38,776	\$
Per Capita Expenditures:	\$46	\$38,989	\$
Operating Income (loss):	\$15,616	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	654.28%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$812,033	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$302	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oak Meadows Sanitary District**

Unit Code: **016/130/16** County: **COOK**

Fiscal Year End: **5/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$98,700**

Equalized Assessed Valuation: **\$226,944,138**

Population: **35,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$402,309	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$11	\$14,148	\$6
Revenue Collected During FY 08:	\$116,085	\$82,982	\$15,058
Expenditures During FY 08:	\$96,610	\$73,622	\$14,069
Per Capita Revenue:	\$3	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	\$19,475	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	436.58%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$421,784	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$12	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$421,784	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oak Ridge Sanitary District**

Unit Code: **102/010/16**

County: **WOODFORD**

Fiscal Year End:

6/30/2008

Accounting Method:

Cash

Appropriation or Budget:

\$104,690

Equalized Assessed Valuation:

\$

Population:

225

Employees:

Full Time:

Part Time:

6

Salaries Paid:

\$18,970

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$82,112	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$365	\$14,148	\$6
Revenue Collected During FY 08:	\$74,654	\$82,982	\$15,058
Expenditures During FY 08:	\$91,710	\$73,622	\$14,069
Per Capita Revenue:	\$332	\$667	\$6
Per Capita Expenditures:	\$408	\$352	\$5
Revenues over (under) Expenditures:	-\$17,056	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	70.94%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$65,056	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$289	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$59,930	\$9,428,778	\$
Per Capita Debt:	\$266	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Odin Cemetery District**

Unit Code: **058/010/04**

County: **MARION**

Fiscal Year End:

5/31/2008

Accounting Method:

Cash

Appropriation or Budget:

\$22,150

Equalized Assessed Valuation:

\$5,276,057

Population:

1,122

Employees:

Full Time:

Part Time:

1

Salaries Paid:

\$9,450

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$190,265	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$170	\$14,148	\$6
Revenue Collected During FY 08:	\$44,234	\$82,982	\$15,058
Expenditures During FY 08:	\$18,254	\$73,622	\$14,069
Per Capita Revenue:	\$39	\$667	\$6
Per Capita Expenditures:	\$16	\$352	\$5
Revenues over (under) Expenditures:	\$25,980	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	1184.64%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$216,245	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$193	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ogden-Stanton Multi Township Tax Assessment District**

Unit Code: **010/040/24** County: **CHAMPAIGN**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$24,767**

Equalized Assessed Valuation: **\$42,109,555**

Population: **1,875**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$13,750**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,869	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$1	\$14,148	\$6
Revenue Collected During FY 08:	\$22,898	\$82,982	\$15,058
Expenditures During FY 08:	\$20,083	\$73,622	\$14,069
Per Capita Revenue:	\$12	\$667	\$6
Per Capita Expenditures:	\$11	\$352	\$5
Revenues over (under) Expenditures:	\$2,815	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	23.32%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$4,684	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$2	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$4,000	\$9,428,778	\$
Per Capita Debt:	\$2	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Ogle Co Soil And Water Conservation District**

Unit Code: **071/010/17** County: **Ogle**

Fiscal Year End: **6/30/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$246,550**

Equalized Assessed Valuation: **\$**

Population: **53,686**

Employees:

Full Time: **2**

Part Time:

Salaries Paid: **\$81,456**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$233,841	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$4	\$14,148	\$6
Revenue Collected During FY 08:	\$278,899	\$82,982	\$15,058
Expenditures During FY 08:	\$200,203	\$73,622	\$14,069
Per Capita Revenue:	\$5	\$667	\$6
Per Capita Expenditures:	\$4	\$352	\$5
Revenues over (under) Expenditures:	\$78,696	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	164.35%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$329,039	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$6	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$100,873	\$15,912	\$
Total Unreserved Funds:	\$228,166	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Old Town Sanitary District

Unit Code: 016/168/16 County: COOK

Fiscal Year End: 4/30/2008

Accounting Method: Modified Accrual

Appropriation or Budget: \$572,400

Equalized Assessed Valuation: \$425,492,677

Population: 16,000

Employees:

Full Time: 1

Part Time: 1

Salaries Paid: \$108,707

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$374,237	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$23	\$14,148	\$6
Revenue Collected During FY 08:	\$299,652	\$82,982	\$15,058
Expenditures During FY 08:	\$193,845	\$73,622	\$14,069
Per Capita Revenue:	\$19	\$667	\$6
Per Capita Expenditures:	\$12	\$352	\$5
Revenues over (under) Expenditures:	\$105,807	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	247.64%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$480,044	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$30	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$480,044	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Olio-Cruger Multi Township Tax Assessment District**

Unit Code: **102/020/24** County: **WOODFORD**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$13,890**

Equalized Assessed Valuation: **\$95,582,481**

Population: **5,993**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$10,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$17,058	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$3	\$14,148	\$6
Revenue Collected During FY 08:	\$13,775	\$82,982	\$15,058
Expenditures During FY 08:	\$16,195	\$73,622	\$14,069
Per Capita Revenue:	\$2	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	-\$2,420	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	90.39%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$14,638	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$2	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$14,638	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: Olivet Public Water Service District

Unit Code: 092/010/19 County: Vermilion

Fiscal Year End: 3/31/2008

Accounting Method: Cash With Assets

Appropriation or Budget: \$58,373

Equalized Assessed Valuation: \$

Population: 400

Employees:

Full Time:

Part Time:

Salaries Paid: \$

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$33,802	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$85	\$14,148	\$6
Revenue Collected During FY 08:	\$53,233	\$82,982	\$15,058
Expenditures During FY 08:	\$58,373	\$73,622	\$14,069
Per Capita Revenue:	\$133	\$667	\$6
Per Capita Expenditures:	\$146	\$352	\$5
Revenues over (under) Expenditures:	-\$5,140	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	49.10%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$28,662	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$72	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$138,618	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Olney-Noble Airport Authority**

Unit Code: **080/010/03**

County: **RICHLAND**

Fiscal Year End:

4/30/2008

Accounting Method:

Cash With Assets

Appropriation or Budget:

\$271,300

Equalized Assessed Valuation:

\$143,818,553

Population:

16,500

Employees:

Full Time:

Part Time:

Salaries Paid:

\$

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$465,238	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$28	\$14,148	\$6
Revenue Collected During FY 08:	\$134,678	\$82,982	\$15,058
Expenditures During FY 08:	\$115,395	\$73,622	\$14,069
Per Capita Revenue:	\$8	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	\$19,283	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	419.88%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$484,521	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$29	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$158,178	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Omaha-North Fork-Asbury Multi
Township Tax Assessment District**

Unit Code: **030/010/24** County: **GALLATIN**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,000**

Equalized Assessed Valuation: **\$9,006,981**

Population: **850**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$2,580**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$15,595	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$18	\$14,148	\$6
Revenue Collected During FY 08:	\$3,275	\$82,982	\$15,058
Expenditures During FY 08:	\$3,055	\$73,622	\$14,069
Per Capita Revenue:	\$4	\$667	\$6
Per Capita Expenditures:	\$4	\$352	\$5
Revenues over (under) Expenditures:	\$220	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	517.68%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$15,815	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$19	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Onarga-Artesia-Ridgeland Multi
Township Tax Assessment District**

Unit Code: **038/010/24** County: **IROQUOIS**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$32,100**

Equalized Assessed Valuation: **\$36,976,024**

Population: **3,204**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$12,979**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$57,301	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$18	\$14,148	\$6
Revenue Collected During FY 08:	\$21,585	\$82,982	\$15,058
Expenditures During FY 08:	\$22,498	\$73,622	\$14,069
Per Capita Revenue:	\$7	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	-\$913	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	250.64%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$56,388	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$18	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Oran-Atlanta #2 Multi Township
Tax Assessment District**

Unit Code: **054/010/24** County: **LOGAN**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,000**

Equalized Assessed Valuation: **\$34,322,848**

Population: **2,000**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$1,242	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$1	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$6,650	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	-\$6,650	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	-81.32%	212.95%	104.25%
Ending Fund Balance for FY 08:	-\$5,408	\$137,922	\$21,371
Per Capita Ending Fund Balance:	-\$3	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	-\$5,408	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Orange-Melrose-Johnson-York #3
Multi Township Tax Assessment**

Unit Code: **012/020/24** County: **CLARK**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,350**

Equalized Assessed Valuation: **\$17,453,256**

Population: **1,700**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$3,760**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$27,856	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$16	\$14,148	\$6
Revenue Collected During FY 08:	\$5,369	\$82,982	\$15,058
Expenditures During FY 08:	\$4,360	\$73,622	\$14,069
Per Capita Revenue:	\$3	\$667	\$6
Per Capita Expenditures:	\$3	\$352	\$5
Revenues over (under) Expenditures:	\$1,009	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	662.04%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$28,865	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$17	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Orvil, Eminence & West Lincoln
Multi Township Tax Assessment**

Unit Code: **054/050/24** County: **LOGAN**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$17,270**

Equalized Assessed Valuation: **\$131,328,942**

Population: **9,664**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$10,500**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$2,833	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$16,535	\$82,982	\$15,058
Expenditures During FY 08:	\$16,108	\$73,622	\$14,069
Per Capita Revenue:	\$2	\$667	\$6
Per Capita Expenditures:	\$2	\$352	\$5
Revenues over (under) Expenditures:	\$427	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	20.24%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$3,260	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$3,260	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Otego-Sefton-Wheatland #5 Multi
Township Tax Assessment District**

Unit Code: **026/020/24** County: **FAYETTE**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$7,770**

Equalized Assessed Valuation: **\$16,358,976**

Population: **2,533**

Employees:

Full Time:

Part Time: **7**

Salaries Paid: **\$4,320**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$7,855	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$3	\$14,148	\$6
Revenue Collected During FY 08:	\$6,046	\$82,982	\$15,058
Expenditures During FY 08:	\$5,916	\$73,622	\$14,069
Per Capita Revenue:	\$2	\$667	\$6
Per Capita Expenditures:	\$2	\$352	\$5
Revenues over (under) Expenditures:	\$130	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	134.97%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$7,985	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$3	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
Operating Income (loss):	\$	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Otter Creek Water Reclamation District**

Unit Code: **045/015/40** County: **KANE**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,772,812**

Equalized Assessed Valuation: **\$219,997,513**

Population: **7,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$20,402,929	\$9,428,778	\$
Per Capita Debt:	\$2,720	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$2,233,448	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$298	\$128,276	\$
Revenue Collected During FY 08:	\$1,798,205	\$4,111,628	\$
Expenditures During FY 08:	\$2,500,778	\$3,998,740	\$
Per Capita Revenue:	\$240	\$38,776	\$
Per Capita Expenditures:	\$333	\$38,989	\$
Operating Income (loss):	-\$702,573	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	61.22%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$1,530,875	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$204	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Otter Creek Lake Water Service District**

Unit Code: **089/010/19** County: **STEPHENSON**

Fiscal Year End: **12/31/2008**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$750,986**

Equalized Assessed Valuation: **\$**

Population: **2,500**

Employees:

Full Time:

Part Time:

Salaries Paid: **\$**

Blended Component Units

Fiscal Indicators

General and Special Funds

	Amounts	Averages	Medians
Beginning Fund Balance for FY 08:	\$	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$	\$14,148	\$6
Revenue Collected During FY 08:	\$	\$82,982	\$15,058
Expenditures During FY 08:	\$	\$73,622	\$14,069
Per Capita Revenue:	\$	\$667	\$6
Per Capita Expenditures:	\$	\$352	\$5
Revenues over (under) Expenditures:	\$	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	0.00%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$	\$14,455	\$7

Equity

	Amounts	Averages	Medians
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	Amounts	Averages	Medians
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$1,073,030	\$9,428,778	\$
Per Capita Debt:	\$429	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$4,468,433	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$1,787	\$128,276	\$
Revenue Collected During FY 08:	\$879,828	\$4,111,628	\$
Expenditures During FY 08:	\$746,882	\$3,998,740	\$
Per Capita Revenue:	\$352	\$38,776	\$
Per Capita Expenditures:	\$299	\$38,989	\$
Operating Income (loss):	\$132,946	\$112,888	\$
Ratio of Retained Earnings to Expenditures:	616.08%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$4,601,379	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$1,841	\$133,267	\$

FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/OTHERS: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Owego-Avoca-Eppards Point #5
Multi Township Tax Assessment**

Unit Code: **053/025/24** County: **LIVINGSTON**

Fiscal Year End: **3/31/2008**

Accounting Method: **Cash**

Appropriation or Budget: **\$12,119**

Equalized Assessed Valuation: **\$26,979,613**

Population: **1,194**

Employees:

Full Time:

Part Time: **8**

Salaries Paid: **\$6,603**

Blended Component Units

Fiscal Indicators

General and Special Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Fund Balance for FY 08:	\$31,680	\$126,832	\$19,998
Per Capita Beginning Fund Balance:	\$27	\$14,148	\$6
Revenue Collected During FY 08:	\$12,119	\$82,982	\$15,058
Expenditures During FY 08:	\$8,763	\$73,622	\$14,069
Per Capita Revenue:	\$10	\$667	\$6
Per Capita Expenditures:	\$7	\$352	\$5
Revenues over (under) Expenditures:	\$3,356	\$9,359	\$603
Ratio of Fund Balance to Expenditures:	399.82%	212.95%	104.25%
Ending Fund Balance for FY 08:	\$35,036	\$137,922	\$21,371
Per Capita Ending Fund Balance:	\$29	\$14,455	\$7

Equity

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Reserved Funds:	\$	\$15,912	\$
Total Unreserved Funds:	\$	\$24,211	\$

Net Assets

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Total Restricted Net Assets:	\$	\$12,278	\$
Total Unrestricted Net Assets:	\$	\$59,322	\$



FISCAL YEAR 2008

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Outstanding Debt for FY 08:	\$	\$9,428,778	\$
Per Capita Debt:	\$	\$71,678	\$
General Obligation Debt over EAV:	0.00%	0.03%	0.00%

Enterprise Funds

	<u>Amounts</u>	<u>Averages</u>	<u>Medians</u>
Beginning Retained Earnings for FY 08:	\$	\$6,007,818	\$
Per Capita Beginning Retained Earnings for FY 08:	\$	\$128,276	\$
Revenue Collected During FY 08:	\$	\$4,111,628	\$
Expenditures During FY 08:	\$	\$3,998,740	\$
Per Capita Revenue:	\$	\$38,776	\$
Per Capita Expenditures:	\$	\$38,989	\$
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Ratio of Retained Earnings to Expenditures:	0.00%	136.86%	0.00%
Ending Retained Earnings for FY 08:	\$	\$6,157,679	\$
Per Capita Ending Retained Earnings:	\$	\$133,267	\$